



Government of Bengal

Guide to Laws and Orders in force in Bengal 1925

Vol. V
Circulars and Orders

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PREFACE.

Volumes II to XVII of the "Guide to Laws and Orders in force in Bengal" contain those circulars and orders, issued by the Government of India and the Government of Bengal, which are not incorporated in a Manual or Code or other recognised work of reference.* They supersede the four volumes issued in 1908 under the title "Government Circulars and Orders in force in Bengal, 1906", 2nd Edition. Circulars and orders issued up to the end of 1924, and some issued during the first half of 1925, have been included. Obsolete circulars and orders have been omitted.

2. The circulars and orders have been grouped according to the branches of work in the Secretariat. As such branches may be transferred from one department to another, the branches have not been grouped under departments, but have been arranged alphabetically.

3. To facilitate reference, the circulars and orders have been numbered in one series. References should be made to them by giving simply the number after the word Circular as, for instance, "Circular No. 234".

4. The Index to the Circulars and Orders has been combined with the District Officers' Handy Reference Book so as to form Volume I (in two parts) of the revised compilation. The references given in Part II of that volume are to the serial number of the circular or order in these volumes. Part II also gives references to Rules, Manuals and other sources of information, while Part I contains an alphabetical index and also a detailed index to Laws and Regulations in force in Bengal.

5. Addenda and corrigenda will be issued from time to time.

6. It is requested that any mistakes or omissions found in these volumes may be brought to the notice of the Secretary to the Government of Bengal in the Revenue Department.

W. S. HOPKYNs.

Secretary to the Government of Bengal.

REVENUE DEPARTMENT,

CALCUTTA :

The 1st August, 1925.

*For a complete list of Manuals, etc., in use in the Bengal Secretariat, see Part II of Vol. I.

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BOOKS OF REFERENCE.

Nil.

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Memorandum regarding appointments to the Indian Ecclesiastical Establishments.

485.

*India Office No. P. and J. 2317—25, of 27-8-1925. Ben.,
Appt., Nos. 11917-11918A., of 13-10-1925.*

I forward, for information, copies of revised memoranda regarding Chaplaincies on the Indian Ecclesiastical Establishments (Church of England and Church of Scotland) in which the revised rates of pay and information regarding passage concessions have been included.

[Attention is invited in particular to the revised scale of pay in paragraph 14, the bonus referred to in paragraph 16 to Chaplains who resign on completion of five years' service, and to the information regarding the grant of free passages given in Appendix I.]

Appointments to the Indian Ecclesiastical establishment (Church of England).

(1) Appointment of Chaplains on probation are made from time to time as vacancies occur.

(2) Candidates for these appointments must be Priests who are between the ages of 27 and 34 years, and have been for three years altogether in Holy Orders. The Secretary of State in Council may, however, waive the rule that candidates must be under 34 years of age if he thinks fit to do so.

(3) Applications for nominations should be submitted to the Indian Chaplaincies Board of the Church of England. The candidate should fill in the form of application, which may be obtained from—

- (a) The Secretary to the Board (General Sir Robert I. Scallon, G.C.B., K.C.I.E., D.S.O., The Church House, Worcester).
- (b) The Chairman of the Board (The Revd. Canon B. K. Cunningham, M.A., O.B.E., Chaplain to His Majesty The King, Westcott House, Cambridge).
- (c) Any one of the Commissaries of the Bishops of the Indian Province.
- (d) The Secretary, Public and Judicial Department, India Office, Whitehall, S.W.1.

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(4) The form should be returned as soon as possible to the Secretary to the Board [see (a) above], together with the following, viz.:—

(a) Certificate of birth.

(b) A medical certificate from the candidate's medical adviser to the effect that he believes him to be fit for work in India.*

(c) A statement of war service (if any) with the Royal Navy, the Army, or the Royal Air Force.

(5) If the Board are satisfied with the result of their enquiries, they will arrange for the candidate to appear before them at a date of which due notice will be given by the Secretary to the Board.†

(6) On receiving from the India Office notice of a vacancy, the Board will recommend to the Secretary of State, for nomination, the candidate whom they consider most suitable, and will forward with their recommendation the testimonials and replies to references which they have received concerning the candidate.

(7) Candidates, who at the time of their application are working in India, should comply with the procedure indicated in paragraph 3 above; and in addition should forward a letter from the Bishop of the Diocese in which they are working, recommending them for appointment as Chaplain. They will not be required to appear before the Board.

(8) ‡A Chaplain serves on probation for two years, at the end of which he is, if reported fit by a Medical Board in India and considered qualified by the Bishop of his Diocese, confirmed as a Junior Chaplain. A Chaplain is required to serve in any Province of India or Burma as the Government of India may direct.

(9) §A free passage for the Chaplain, but not for his wife and family, will be provided by the India Office; but if the Chaplain within three years, on grounds other than certified ill-health, relinquishes his

*This certificate will not exempt the candidate from the necessity of examination by the Medical Board of the India Office nor guarantee his against rejection by that Board. It merely furnishes a *prima facie* ground for proceeding with his application.

†Third-class return railway fares will be refunded by the Secretary to the Board to candidates residing outside the London area.

‡A Priest resident in India at the time of his nomination as a probationer will be allowed to count in his probationary period any service rendered by him under an Additional Clergy Society or other service approved by the Government in India, with the exception that service rendered before the probationer had attained the age of 27 years, and before he had been in Holy Orders for three years will not be counted. Probationary service which is not passed under the Government counts towards pension but not for leave or gratuity. No extension of the limit of age for nomination as a probationer is allowed on account of such service. Probationary service which is passed under the Government counts in all cases towards leave, gratuity or pension.

§A newly appointed Chaplain is entitled to travelling allowance in respect of his journey to his station from the port of disembarkation in India, but the cost of that journey must, in the first instance, be met by the Chaplain himself. On arrival at his destination, the Chaplain should submit a claim to the Local Government for travelling allowance at the rate sanctioned by the travelling allowance rules applicable to his case.

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appointment, or is removed from it for misconduct, he is liable to be called upon to refund the cost of such passage. The Indian Local Governments, however, have power to waive the claim to a refund in cases not involving misconduct, when satisfied that the circumstances justify the concession. A Chaplain who, having completed the period of probation, is not confirmed in his appointment, is not liable to refund the cost of his passage to India.

(10) As soon as arrangements have been made for his passage the Chaplain will receive a Certificate of Appointment.

(11) Chaplains must, except as stated below, proceed to their destination at some date within four months from the date of their first nomination for appointment by the Secretary of State, and if they fail to do so without leave obtained from the Secretary of State, their appointments will lapse. Chaplains will not, as a general rule, be allowed to time their departure so as to arrive in India, for the first time, during the hot weather, *i.e.*, between the 1st April and the 1st October.

(12) The payment of salary, and service counting for leave and pension, will not commence until the date on which the Chaplain reports his arrival either at the headquarters of the diocese to which he is attached or at any other station to which he may be appointed and to which he may proceed direct.

(13) A Chaplain will be required from the date of his appointment on probation to provide a pension for his family under the regulations of the Indian Military Widows' and Orphans' Fund, a copy of which can be obtained on application to the Government in India or to the Director of Funds, India Office. This pension is in addition to any pensions or compassionate allowance granted under the royal pay warrant for the time being in force.

(14) (i) The rates of pay are as follows:—

Year of service.	Pay per mensem.	Sterling overseas pay per mensem.	Year of service.	Pay per mensem.	Sterling overseas pay per mensem.
	Rs.	£		Rs.	£
1st	600	..	11th	650	25
2nd	625	..	12th	700	30
3rd	650	..	13th	750	30
4th	675	..	14th	800	30
5th	550	15	15th	850	30
6th	575	15	16th	900	30
7th	550	25	17th	950	30
8th	575	25	18th	1,000	30
9th	600	25	19th and over.	1,050	30
10th	600	25			

Payment of sterling overseas pay will be made by the High Commissioner for India in London to the name and address of the banker or agent authorized by the Chaplain to receive payment on his behalf.

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In addition to the above rates of pay a Chaplain is granted passage pay and is entitled to passage benefits as explained in Appendix I below.

(ii) No pay higher than Rs. 600 [not including passage pay (*see* Appendix I)] will be granted to any Chaplain appointed at an earlier age, until he has attained the age of 28 years. On attaining that age he will be entitled to draw pay at the rate of Rs. 625 per mensem, if he has already put in 12 months' service, and from that point will advance by the ordinary annual increments.

(iii) A Chaplain who on appointment is over 30 years of age will start in the time-scale one year in advance of the minimum for each completed year, up to a maximum of five years, by which his age on appointment exceeds 30 years. A Chaplain entitled to the benefit of this concession and also to count war service for increase of pay under paragraph 2 of Appendix II below shall be entitled to whichever concession is the greater, but not to both.

(iv) Time spent in India on service under an Additional Clergy Society or on other approved service will count for increments of pay up to a maximum of two years.

(v) The concessions announced in sub-paragraphs (iii) and (iv) above will not be cumulative.

(15) *Leave*.—Chaplains appointed to the Indian Ecclesiastical Establishment on or after the 7th June 1923 are granted leave and leave-salary according to the Special Leave Rules in sections I to V of Part IV of the Fundamental Rules made by the Secretary of State for India in Council under section 96 B of the Government of India Act. These rules are subject to alteration, and any question on which doubt arises must be decided with reference to the authorized text of the Fundamental Rules for the time being. The following is a summary of the leave admissible to Chaplains under those rules:—

(a) Leave is calculated in terms of "leave on average pay", and the amount of "leave on average pay", with which an officer's leave account is credited, is $\frac{5}{22}$ nds of the period spent on duty.

(b) Subject to certain maxima and minima, an officer may draw, at his option leave-salary equal to the average pay of the last 12 months of completed duty or to half such average pay. All leave on average and half the period on half average pay is counted against the leave earned. An officer may take his leave on average pay, on half average pay, or on a combination of the two, provided that his continuous absence from duty does not exceed 28 months, and that the amount of leave taken on average pay does exceed eight months at any one time. The maximum amount of leave admissible during an officer's career is the equivalent leave on average pay for three years + $\frac{1}{11}$ th of the period spent on duty of which not more than one year + $\frac{1}{11}$ th of the period spent on duty may actually consist of leave on average pay.

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(16) A Chaplain who is permitted to resign his appointment on completion of five years' service, *but not at any later period of his service*, will, provided he has given six months' notice of his wish to resign and provided his service has been satisfactory, be granted a bonus of 400*l.* as well as a free return passage from India. In order to obtain the free return passage to England the Chaplain must prefer his claim to such passage within three months after the determination of his service and must leave India within such time as he may be directed by Government.

(17) *The pension of Chaplains is regulated by the following scale:—

†Pension on Medical Certificate.

After 10 years' residence in India, 160 <i>l.</i> per annum.			
"	11	ditto	190 <i>l.</i> "
"	12	ditto	220 <i>l.</i> "
"	13	ditto	250 <i>l.</i> "
"	14	ditto	280 <i>l.</i> "
"	15	ditto	310 <i>l.</i> "
"	16	ditto	340 <i>l.</i> "
"	17	ditto	370 <i>l.</i> "
"	18	ditto	400 <i>l.</i> "
"	19	ditto	430 <i>l.</i> "

Retiring Pension.

After 20 years' residence and 23 years' service, 480*l.* per annum.

(18) Chaplains retiring on medical certificate after less than 10 years' residence in India receive a gratuity of 80*l.* for each completed year of residence.

(19) A Chaplain, who having completed the period of probation is not confirmed in his appointment, is eligible for the abovementioned gratuity in respect of service passed subsequent to his nomination as a probationer (*vide* footnote on page 1), provided that his non-confirmation is not due to misconduct on his part. A similar gratuity may also be granted to a Chaplain who resigns his appointment *during his probation* with the full approval of the Local Government, provided that the Chaplain has completed at least one year's actual residence in India subsequent to his appointment as a probationer.

(30) A Local Government in India may require a Chaplain to retire at the age of 55 years, provided that he has rendered sufficient service to qualify for a retiring pension.

INDIA OFFICE,

The 16th March 1925.

*Pensions paid in India will be issued in rupees and converted at the rate of exchange declared to exist on the date on which payment falls due.

†A Chaplain appointed at an age exceeding 30 years is entitled to add to the period of his residence and service for retiring pension, but not for invalid pension or gratuity, the period by which his age may have exceeded 30 years at the time of appointment, provided that five years shall be the maximum period which can be so added. [Article 509 C.S.R., note 2.]

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APPENDIX I.

Passage Pay and Free Return Passages to England (see paragraph 14).

In addition to pay and leave-salary respectively, a Chaplain is granted passage pay at the rate of Rs. 50 per mensem, or at such different rate as the Governor-General of India in Council may declare to be sufficient for the purpose of providing passage benefits for himself, his wife and children, and this passage pay is credited to a General Passage Fund, administered by the Governor-General in Council.

The maximum passage benefits, to which Chaplains shall be entitled for themselves, their wives and their children, shall not exceed the cost of four return passages between Bombay and London for the officer and his wife, or three if the Chaplain was 31 years of age or over at date of appointment, and one single passage for each child, except that if a Chaplain dies while in service his wife and children will be entitled to receive from the General Passage Fund single passages by sea from Bombay to London.

Any balance remaining in the General Passage Fund at the credit of a Chaplain after he has ceased to be eligible for any of the benefits mentioned above shall lapse to the Fund.

The full rules from which this summary has been compiled are the Superior Civil Services (Revision of a Pay and Pension) Rules, 1924—Statutory Rules and Orders, 1924, No. 1395—published by His Majesty's Stationery Office, and obtainable either direct from that office or through any bookseller, price 7*d.* net. A copy can be seen on application in the Public and Judicial Department at the India Office.

INDIA OFFICE,

The 16th March 1925.

APPENDIX II.

Note regarding the Treatment of Military Service during the War.

1. War service of any kind, prior to appointment to the Indian Ecclesiastical Establishment, shall not dispense with the administrative necessity for a period of probation before confirmation in the grade of Junior Chaplain, nor shall it count as service for leave, invalid gratuity, or short-service gratuity.

2. War service in His Majesty's Forces, whether as Chaplain or in a combatant capacity, may, up to a maximum of four years, count for increase of pay and for promotion to the grade of Senior Chaplain, provided that no service rendered before the age of 27 years—the minimum age limit for Chaplaincies—shall so count. Increase of pay under this rule is admissible to a Chaplain on probation before confirmation as a Junior Chaplain.

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3. All service rendered as a Chaplain in the British Army during the war may count as both service and residence for retiring pension and as residence for invalid pension, the War Office having agreed to accept pensionary liability for such service.

4. Service of other kinds in His Majesty's Forces during the war, also service as Chaplain in the Dominions' Forces, for which the War Office do not accept pensionary liability, may count as under 3 above up to a maximum of two years, provided that no such service rendered before the age of 27 years shall so count.

5. War service will not count for retiring pension in any case in which the Chaplain, having been appointed to the Indian Ecclesiastical Establishment at an age exceeding 30 years, is entitled to an equal or greater concession under Article 599* (Note 2), Civil Service Regulations. In cases in which the concession admissible in respect of age on first appointment is less than that granted for war service, the latter concession only shall be granted.

6. In any case in which a Chaplain is eligible for concession in respect of probationary service† not passed under Government, and also for similar concessions in respect of war service under 2, 3 and 4 above, he shall be entitled to whichever concession is the greater, but not to both.

JUDICIAL AND PUBLIC DEPARTMENT,

INDIA OFFICE,

The September 1920.

[Attention is invited in particular to the revised scale of pay in paragraph 10, the bonus referred to in paragraph 12 to Chaplains who resign on completion of five years' service, and to the information regarding the grant of free passages given in Appendix I.]

Appointments to the Indian Ecclesiastical Establishment (Church of Scotland).

(1) The appointments of Chaplains of the Church of Scotland on probation are made from time to time by the Secretary of State for India according as vacancies occur.

(2) Candidates for these appointments must have been licensed for three years and be under 34 years of age. The Secretary of State in Council may, however, waive the rule that candidates must be under 34 years of age if he thinks fit to do so.

(3) Applications for nominations should be submitted to the General Assembly's Committee on Indian Churches along with testimonials based on a personal knowledge of the candidate's qualifications. Full particulars should be given as to the candidate's family, age, places of education (both school and college), and occupation since leaving college. The Committee on Indian Churches will recommend to the Secretary of

*See second footnote to paragraph (17) above.

†See footnote to paragraph (8).

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State for nomination the candidate whom they consider most suitable, and will forward with the recommendation all the particulars stated above.

(4) *A Chaplain serves on probation for two years, at the end of which he is, if reported fit by a Medical Board in India and considered qualified by the Presidency Senior Chaplain of his Presidency, confirmed as a Junior Chaplain.

(5) †A free passage for the Chaplain, but not for his wife and family, will be provided by the India Office; but if the Chaplain within three years, on grounds other than certified ill-health, relinquishes his appointment, or is removed from it for misconduct, he is liable to be called upon to refund the cost of such passage. The Indian Local Governments, however, have power to waive the claim to a refund in cases not involving misconduct, when satisfied that the circumstances justify the concession. A Chaplain, who having completed the period of probation is not confirmed in his appointment, is not liable to refund the cost of his passage to India.

(6) As soon as arrangements have been made for his passage the Chaplain will receive a Certificate of Appointment.

(7) Chaplains must, except as stated below, proceed to their destination at some date within four months from the date of their first nomination for appointment by the Secretary of State, and if they fail to do so without leave obtained from the Secretary of State, their appointments will lapse. Chaplains will not, as a general rule, be allowed to time their departure so as to arrive in India, for the first time, during the hot weather, *i.e.*, between the 1st April and the 1st October.

(8) The payment of salary, and service counting for leave and pension, will not commence until the date on which the Chaplain reports his arrival either at the headquarters of the presidency to which he is attached or at any other station to which he may be appointed and to which he may proceed direct.

(9) A Chaplain will be required from the date of his appointment on probation to provide a pension for his family under the regulations of the Indian Military Widows' and Orphans' Fund, a copy of which can be obtained on application to the Government in India or to the Director of Funds, India Office. This pension is in addition to any pensions or compassionate allowance granted under the Royal Pay Warrant for the time being in force.

*A Clergyman resident in India at the time of his nomination as a probationer will be allowed to count in his probationary period any service rendered by him under an Additional Clergy Society or other service approved by the Government in India. Probationary service which is not passed under the Government counts towards pension but not for leave or gratuity. No extension of the limit of age for nomination as a probationer is allowed on account of such service. Probationary service which is passed under the Government counts in all cases towards leave, gratuity and pension.

†A newly appointed Chaplain is entitled to travelling allowance in respect of his journey to his station from the port of disembarkation in India, but the cost of that journey must, in the first instance, be met by the Chaplain himself. On arrival at his destination, the Chaplain should submit a claim to the Local Government for travelling allowance at the rate sanctioned by the travelling allowance rules applicable to his case.

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(10) (i) The rates of pay are as follows:—

Year of service.	Pay per mensem.	Sterling overseas pay per mensem.	Year of service.	Pay per mensem.	Sterling overseas pay per mensem.
	Rs.	£		Rs.	£
1st ..	600	—	11th ..	650	25
2nd ..	625	—	12th ..	700	30
3rd ..	650	—	13th ..	750	30
4th ..	675	—	14th ..	800	30
5th ..	550	15	15th ..	850	30
6th ..	575	15	16th ..	900	30
7th ..	550	25	17th ..	950	30
8th ..	575	25	18th ..	1,000	30
9th ..	600	25	19th ..	1,050	30
10th ..	600	25	over.		

Payment of sterling overseas pay will be made by the High Commissioner for India in London to the name and address of the banker or agent authorized by the Chaplain to receive payment on his behalf.

In addition to the above rates of pay a Chaplain is granted passage pay and is entitled to passage benefits as explained in Appendix I below.

(ii) No pay higher than Rs. 600 (not including passage pay—see Appendix I) will be granted to any Chaplain appointed at an earlier age, until he has attained the age of 28 years. On attaining that age he will be entitled to draw pay at the rate of Rs. 625 per mensem, if he has already put in 12 months' service, and from that point will advance by the ordinary annual increments.

(iii) A Chaplain who on appointment is over 30 years of age will start in the time-scale one year in advance of the minimum for each completed year, up to a maximum of five years, by which his age on appointment exceeds 30 years. A Chaplain entitled to the benefit of this concession and also to count war service for increase of pay under paragraph 2 of Appendix II below shall be entitled to whichever concession is the greater, but not to both.

(iv) Time spent in India on service under an Additional Clergy Society or on other approved service will count for increments of pay up to a maximum of two years.

(v) The concessions announced in sub-paragraphs (iii) and (iv) above will not be cumulative.

(11) *Leave*.—Chaplains appointed to the Indian Ecclesiastical Establishment on or after the 7th June 1923 are granted leave and leave-salary according to the Special Leave Rules in sections I to V of Part IV of the Fundamental Rules made by the Secretary of State for India in Council under section 96B of the Government of India Act. These rules are subject to alteration, and any question on which doubt

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arises must be decided with reference to the authorized text of the Fundamental Rules for the time being. The following is a summary of the leave admissible to Chaplains under those rules:—

- (a) Leave is calculated in terms of "leave on average pay", and the amount of "leave on average pay", with which an officer's leave account is credited, is $5/22$ nds of the period spent on duty.
 - (b) Subject to certain maxima and minima, an officer may draw, at his option, leave-salary equal to the average pay of the last 12 months of completed duty or to half such average pay. All leave on average and half the period on half average pay is counted against the leave earned. An officer may take his leave on average pay, on half average pay, or on a combination of the two, provided that his continuous absence from duty does not exceed 28 months, and that the amount of leave taken on average pay does not exceed eight months at any one time. The maximum amount of leave admissible during an officer's career is the equivalent of leave on average pay for three years + $1/11$ th of the period spent on duty, of which not more than one year + $1/11$ th of the period spent on duty may actually consist of leave on average pay.
- (12) A Chaplain who is permitted to resign his appointment on completion of five years' service, *but not at any later period of his service*, will, provided he has given six months' notice of his wish to resign and provided his service has been satisfactory, be granted a bonus of 400*l.* as well as a free return passage from India. In order to obtain the free return passage to England the Chaplain must prefer his claim to such passage within three months after the determination of his service and must leave India within such time as he may be directed by Government.

- (13) *The pension of Chaplains is regulated by the following scale:—

†*Pension on Medical Certificate.*

After 10	years' residence in India	160 <i>l.</i>	per annum.
" 11	ditto	190 <i>l.</i>	"
" 12	ditto	226 <i>l.</i>	"
" 13	ditto	250 <i>l.</i>	"
" 14	ditto	280 <i>l.</i>	"
" 15	ditto	310 <i>l.</i>	"
" 16	ditto	340 <i>l.</i>	"
" 17	ditto	370 <i>l.</i>	"
" 18	ditto	400 <i>l.</i>	"
" 19	ditto	430 <i>l.</i>	"

*Pensions paid in India will be issued in rupees and converted at the rate of exchange declared to exist on the date on which payment falls due.

†A Chaplain appointed at an age exceeding 30 years is entitled to add to the period of his residence and service for retiring pension, but not for invalid pension or gratuity, the period by which his age may have exceeded 30 years at the time of appointment, provided that five years shall be the maximum period which can be so added. (Article 599 C.S.R. Note 2.)

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Retiring Pension.

After 20 years' residence and 23 years' service, 480*l.* per annum.

(14) Chaplains retiring on medical certificate after less than 10 years' residence in India receive a gratuity of 80*l.* for each completed year of residence.

(15) A Chaplain, who having completed the period of probation is not confirmed in his appointment, is eligible for the abovementioned gratuity in respect of service passed subsequent to his nomination as a probationer (*vide* footnote on page 1), provided that his non-confirmation is not due to misconduct on his part. A similar gratuity may also be granted to a Chaplain who resigns his appointment *during his probation* with the full approval of the Local Government, provided that the Chaplain has completed at least one year's actual residence in India subsequent to his appointment as a probationer.

(16) A Local Government in India may require a Chaplain to retire at the age of 55 years, provided that he has rendered sufficient service to qualify for a retiring pension.

INDIA OFFICE,

The 16th March 1925.

APPENDIX I.

Passage Pay and Free Return Passages to England (see paragraph 10).

In addition to pay and leave-salary respectively, a Chaplain is granted passage pay at the rate of Rs. 50 per mensem, or at such different rate as the Governor-General of India in Council may declare to be sufficient for the purpose of providing passage benefits for himself, his wife and children, and this passage pay is credited to a General Passage Fund, administered by the Governor-General in Council.

The maximum passage benefits to which Chaplains shall be entitled for themselves, their wives and their children, shall not exceed the cost of four return passages between Bombay and London for the officer and his wife, or three if the Chaplain was 31 years of age or over at date of appointment, and one single passage for each child, except that if a Chaplain dies while in service his wife and children will be entitled to receive from the General Passage Fund single passages by sea from Bombay to London.

Any balance remaining in the General Passage Fund at the credit of a Chaplain after he has ceased to be eligible for any of the benefits mentioned above shall lapse to the Fund.

The full rules from which the summary has been compiled are the Superior Civil Services (Revision of Pay and Pension) Rules, 1924—Statutory Rules and Orders, 1924, No. 1395—published by His Majesty's

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Stationery Office, and obtainable either direct from that office or through any bookseller, price 7d. net. A copy can be seen on application in the Public and Judicial Department at the India Office.

INDIA OFFICE,

The 16th March 1925.

APPENDIX II.

Note regarding the Treatment of Military Service during the War.

1. War service of any kind, prior to appointment to the Indian Ecclesiastical Establishment, shall not dispense with the administrative necessity for a period of probation before confirmation in the grade of Junior Chaplain, nor shall it count as service for leave, invalid gratuity, or short-service gratuity.

2. War service in His Majesty's forces, whether as Chaplain or in a combatant capacity, may, up to a maximum of four years, count for increase of pay and for promotion to the grade of Senior Chaplain, provided that no service rendered before the age of 27 years—the minimum age limit for Chaplaincies—shall so count. Increase of pay under this rule is admissible to a Chaplain on probation before confirmation as a Junior Chaplain.

3. All service rendered as a Chaplain in the British Army during the war may count as both service and residence for retiring pension and as residence for invalid pension, the War Office having agreed to accept pensionary liability for such service.

4. Service of other kinds in His Majesty's Forces during the war, also service as Chaplain in the Dominions' Forces, for which the War Office do not accept pensionary liability, may count as under 3 above up to a maximum of two years, provided that no such service rendered before the age of 27 years shall so count.

5. War service will not count for retiring pension in any case in which the Chaplain, having been appointed to the Indian Ecclesiastical Establishment at an age exceeding 30 years, is entitled to an equal or greater concession under Article 599* (Note 2), Civil Service Regulations. In case in which the concession admissible in respect of age on first appointment is less than that granted for war service, the latter concession only shall be granted.

6. In any case in which a Chaplain is eligible for concessions in respect of probationary service† not passed under Government, and also for similar concessions in respect of war service under 2, 3 and 4 above, he shall be entitled to whichever concession is the greater, but not to both.

JUDICIAL AND PUBLIC DEPARTMENT,

INDIA OFFICE,

September 1920.

*See second footnote to paragraph (13) above.

†See footnote to paragraph (4).

ECCELESIASTICAL.**Chaplains.****APPENDIX III.***Instructions to Candidates after their Nomination by the Secretary of State.*

When a candidate has received a notification from the India Office that the Secretary of State is prepared to nominate him for appointment to a Chaplaincy on probation, he should forward the following documents to the Clerk of the Presbytery of Edinburgh, which inducts to their office Chaplains nominated by the Secretary of State for India:—

1. Letter of acceptance of nomination.
2. Certificate of license, if a licentiate, and of ordination, if ordained.
3. Certificate of character from the Presbytery in which he has been residing; and in the case of the candidate residing out of Scotland, sufficient proof that he is of good moral character, and still retains his status as a Minister or licentiate of the Church of Scotland.

INDIA OFFICE,

April 1921.

Pay and allowances of Chaplains.

486.

*India, Edn., No. 448, of 18-11-1920. Ben., Appt.,
No. 8341-A., of 31-12-1920.*

As a sequel to the action taken on the Report of the Royal Commission on the Public Services in India, the Government of India have for some time had under consideration the question of the pay of chaplains on the Ecclesiastical Establishment as well as the rate of allowances given to other clergy. The Government of India are pleased to announce, with the approval of His Majesty's Secretary of State for India, the following revision.

*2. * * * * *

In announcing these terms of pay, the Government of India desire to point out that claims had been urged from various

Paragraph 2(i)—(v) and (vi), (vi) have been superseded by the later orders printed above.

ECCLESIASTICAL.

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quarters that rent-free houses or allowances in lieu of house-rent should be accorded to Chaplains. This point has been carefully considered. It has, however, been decided that a more appropriate method would be to accord a rate of pay sufficient to meet expenses in connection with housing. It is to be clearly understood that the rates of pay announced above have been definitely calculated so as to take such expenses into account.*

3. *Aided clergy (Anglican and Scottish).*—Clergy officiating under Article 602, Civil Service Regulations, will be eligible for an allowance of Rs. 125 a month. The allowance granted to clergy under Article 603, Civil Service Regulations, will be Rs. 200 a month,† the amounts which Local Governments and Administrations are permitted annually to spend for meeting the provisions of that article being proportionately raised.

4. *Roman Catholic Chaplains in civil stations.*—Where a Roman Catholic priest receives an allowance of Rs. 100 a month, he will now receive Rs. 125 a month. Where such a priest receives Rs. 150 he will receive Rs. 200 a month.

5. *Clergy employed at railway centres.*—Such clergy ordinarily receive allowances of Rs. 150 a month. These allowances will now be raised to Rs. 200 a month. In cases where the present allowance is less than Rs. 150, a proportionate increase will be given.

6. The revision announced in the preceding paragraphs will take effect from the 1st December 1919 in all cases [with the exception of furlough allowances in any case where a Chaplain elects to remain under the old rules in the manner described in paragraph 2 (vi) above].

7. The revision now sanctioned does not apply to ministers of religion whose grants and allowances are dealt with in Army Regulations, India, Volume I, Articles 380 to 396. The case of these is under separate consideration.

* For later orders regarding house allowance see Order No. 488.

† The Government of India, Department of Education subsequently ruled, in their letter No. 157, dated the 18th April 1921, that Rs. 200 per mensem should be given to those clergy only who were previously in receipt of Rs. 150 per mensem and that where the allowance was less than 150 per mensem a proportionate increase only should be given.

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ORDER.—Ordered that a copy of the above Resolution be forwarded to the Government of Bengal, the Bishop's Chaplain, Calcutta, and the Presidency Senior Chaplain, Church of Scotland, Bengal, Calcutta, for information.

Ordered, also, that the Resolution be published in the Supplement to the *Gazette of India*.

Increase in the pay of Temporary Chaplains.

487.

India, Edn., No. 253 (Eccl.), of 30-6-1921. Ben., Appt. Nos. 5812-5814A., of 29-7-1921.

A copy of the following is forwarded to the Government of Bengal, for information.

Letter No. 2 (Eccl.), dated the 24th March 1921, from His Excellency the Right Hon'ble the Governor-General of India in Council, to His Majesty's Secretary of State for India.

* * * * *

5. As regards other temporary Chaplains, we desire to state that the establishment of a staff of such Chaplains of the Churches of England and Scotland was sanctioned in Mr. Chamberlain's telegrams, dated the 10th August 1916, 15th November 1916, and 22nd February 1917, in connection with the war. The pay was fixed at Rs. 480 per mensem, which was at that time the pay of a probationary Chaplain on the regular establishment. In your telegram referred to in paragraph 2 above, you also sanctioned the extension of the period of their engagement, if necessary, and the payment to them of a junior Chaplain's pay (that is, Rs. 530 per mensem under the old scale) on completion of two years' service or more as temporary Chaplains.

6. As the pay of Chaplains on the regular establishment has now been revised (*vide* this department Resolution No. 448, dated the 18th November 1920), we recommend that, from the 1st December 1919, the date from which the revised rates of pay for permanent Chaplains came into effect, the pay of temporary Chaplains should be fixed at Rs. 600 per mensem which is the lowest pay admissible to a regular Chaplain of the Indian Ecclesiastical establishment. We also recommend that such of the temporary Chaplains as will be retained beyond the period of one year should receive pay on the same scale as laid down for permanent Chaplains. We may mention that only five temporary Chaplains of the Church of England and no Chaplains of the Church of Scotland are now employed.

ECCLESIASTICAL.**Chaplains.**

Despatch No. 98 (Public), dated the 26th May 1921, from His Majesty's Secretary of State for India, to His Excellency the Right Hon'ble the Governor-General of India in Council.

* * * * *

2. I sanction also, with effect from the 1st December 1919, the application to the case of temporary Chaplains of the revised rates of pay for permanent Chaplains on the Ecclesiastical Establishments.

House Allowances to Chaplains.**488.**

India, Edn., No. 137, of 8-4-1921. Ben., Appt., Nos. 3560-62A., of 26-4-1921, to Bishops & ors.

In continuation of this Department letter No. 59, dated the 17th February 1921, I am directed to say that the Secretary of State has decided that all existing house allowances to Chaplains on the Indian Ecclesiastical Establishment, wherever drawn, should be continued irrespective of improvement in their pay.

Travelling Allowances of Chaplains.**489.**

India, Fin., No. 7330-F., of 6-8-1923. Ben., Appt., Nos. 8665—8666A., of 13-8-1923.

Chaplains under the administrative control of the Government of Bengal will be treated as officers of the first grade for the purpose of calculating their travelling allowance.

Local Government to exercise discretionary power as to granting leave to Chaplains.**490.**

India, Edn., No. 287 (Ecclesiastical), of 21-7-1921. Ben., Appt., Nos. 6136—6137A., of 11-8-1921.

I am directed to refer to this department circular letter No. 240, dated the 28th June 1920, regarding the revision of leave rules for Chaplains on the Indian Ecclesiastical Establishment. In Article 586 of the revised rules, it is stated:

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"The whole number of Chaplains on long leave must not at one time exceed such limit as may from time to time be laid down by the Government of India." As under Articles 197 and 303 of the revised Leave Rules published with the Finance Department Resolution No. 1367 C.S.R., dated the 29th July 1920, Local Governments have been given discretionary powers to grant leave to officers other than Chaplains without unduly depleting the strength of a service or department available for active duty, the Government of India do not consider it necessary to prescribe a limit for Chaplains. They desire, therefore, that Local Governments should use the same discretionary powers in granting leave to Chaplains.

Chaplains of the Church of Scotland, attached to regiments, revert to the Civil Establishment on being granted leave under Civil Rules.

491.

India, Army, No. 93—A.-II, of 22-5-1922.

A copy of the following is forwarded to the Chief Secretary to the Government of Bengal:—

Letter No. 92—A.-II, dated the 22nd May 1922, to the Presidency Senior Chaplain, Church of Scotland, Bengal.

With reference to your letter No. 949—P.-2819, dated the 3rd December 1921, on the subject noted above, I am directed to say that it has been decided that, henceforth, when a Chaplain of the Church of Scotland, who is attached to a regiment, applies for leave under the civil leave rules, his services will be replaced by the Army Department at the disposal of the civil authorities with a view to his being granted the leave by those authorities. In future, therefore, when a case of the kind occurs, the Presidency Senior Chaplain, Church of Scotland, will advise the Army Department as to the local Government at whose disposal the services of the Chaplain applying for leave should be replaced, and will report to the Army Department the relief arrangements which he proposes. The Presidency Senior Chaplain, Church of Scotland, will at the same time forward the application for leave, with his recommendations thereon, to the local Government concerned.

2. The procedure at present followed, as laid down in Army Regulations, India, Volume II, Appendix II, item 13, will be discontinued and the regulations will be amended accordingly.

ECCLESIASTICAL.**Chaplains.****492.***India, Army, No. 151—A.-II, of 31-8-1922.*

Copy of the following is forwarded, with reference to Army Department endorsement No. 93—A.-II, dated the 22nd May 1922, to the Chief Secretary to the Government of Bengal:—

Letter No. 150—A.-II, dated the 31st August 1922, from the Deputy Secretary to the Government of India, Army Department, to the Presidency Senior Chaplain, Church of Scotland, Bengal.

Grant of leave to Chaplains of the Church of Scotland when attached to regiments.

With reference to the correspondence ending with your letter No. 418—P.2819, dated the 2nd June 1922, addressed to the Department of Education and Health, on the subject above noted, I am directed to say that, in modification of the orders conveyed in Army Department letter No. 92—A.-II, dated the 22nd May 1922, it has been decided that when the leave applied for by a Chaplain of the Church of Scotland who is attached to a regiment is for a period not exceeding six weeks, the application should be forwarded for consideration to the General Officer Commanding concerned, in accordance with the existing procedure as laid down in Army Regulations, India, Volume II, Appendix II, item 13.

2. I am also to say that the reference to "the Presidency Senior Chaplain, Church of Scotland," in paragraph 1 of the Army Department letter above referred to is to the Presidency Senior Chaplain, Church of Scotland, Bengal.

Rules to regulate the leave and leave salary of Chaplains.**493.**

India, Edn., No. 237, of 3-8-1923. Ben., Appt., Nos. 8985-88A., of 17-8-1923.

In continuation of this Department letter No. 137, dated the 28th April 1923, I am directed to forward a copy of the special rules framed by the Secretary of State for India in Council for regulating the leave and leave salary of Chaplains on the Indian Ecclesiastical Establishments. In order to enable the Audit Office to debit the leave account correctly, leave granted under Article 592(b) of the Civil Service Regulations should be gazetted as "privilege leave under Article 592, Civil Service Regulations" in contradistinction to "leave on average pay"

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Leave Rules for Chaplains on the Indian Ecclesiastical Establishments.

Rules made by the Secretary of State for India in Council on 7th June 1923 governing the leave and leave salary of Chaplains of the Church of England and Church of Scotland on the Bengal, Madras and Bombay Ecclesiastical Establishments, including the Bishops of Lahore, Rangoon, Lucknow and Nagpur.

RULES.

1. The special Leave Rules in sections I to V of Part IV of the Fundamental Rules made by the Secretary of State for India in Council under section 96 B of the Government of India Act are, subject to the exceptions and modifications contained in these rules, hereby made applicable to Chaplains of the Church of England and Church of Scotland on the Bengal, Madras and Bombay Ecclesiastical Establishments, including the Bishops of Lahore, Rangoon, Lucknow and Nagpur.

2. A Chaplain on probation is entitled to the same leave and leave salary as if he held a substantive appointment as Junior Chaplain.

3. In the case of a Chaplain who was appointed before the 29th July 1906, leave shall be credited to his account in accordance with these rules, 1½ months being added in respect of the additional 3 months' leave admissible under Article 581, Civil Service Regulations, but privilege leave may continue to be granted under Article 592 (b) of the Chaplains' Leave Rules in the Civil Service Regulations, subject to the condition of Article 595, Civil Service Regulations, every month so taken being debited to his leave account as 14 days' leave on average pay.

NOTE.—Privilege leave under Article 592 (b), Civil Service Regulations, cannot be taken in combination with any other leave.

4. Leave salary in the case of Chaplains appointed before the 7th June 1923 : subject to the following yearly minima :—

	Leave on half average pay. £	Leave on quarter average pay. £
Senior Chaplains holding the offices of Archdeacon of Calcutta, Madras or Bombay; Presidency Senior Chap- lains at the same places ..	600	480
Other Senior Chaplains	500	384
Junior Chaplains	300

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When leave is taken in Asia, leave salary is converted into rupees at the current rate of exchange subject to a minimum of Rs. 10 to the pound sterling.

NOTE.—No specified minimum is necessary for Junior Chaplains on half average pay, since Fundamental Rule 90 prescribes a minimum of £396 which is higher than the rate of allowances laid down for Junior Chaplains on ordinary full pay under the Civil Service Regulations.

5. A Junior Chaplain appointed a Senior Chaplain while on leave is, from the date of such appointment, entitled to the leave pay admissible to a Senior Chaplain.

NOTE.—A Junior Chaplain becomes a Senior Chaplain after 10 years' service, excluding the period of probation.

6. To a Chaplain appointed before the 7th June 1923 who is proceeding on leave to England, an advance of three months' leave salary may be made, provided that no part of the leave is on average pay. An advance made under this rule is not recoverable in the event of the Chaplain's death.

6(A). A Chaplain who entered the service on or before the 22nd September 1915, if required to retire at the age of 55 years, may be permitted, before being compelled to retire, to enjoy any leave up to a maximum limit of two years expressed in terms of leave on half average pay salary, that may be due to him at the time he reaches the age of 55 years.

7. (a) A Chaplain in receipt of leave salary who desires to accept a benefice in the United Kingdom or to take up other employment must obtain the previous permission of the Secretary of State in Council or of the Government of India according as his leave is taken out of or in India.

(b) Should he, after duly obtaining such permission, accept a benefice, his Indian appointment will be deemed vacant on the expiry of any leave which may have been granted to him, unless before the expiry of his leave he shall have resigned the benefice after having first obtained the consent of the Secretary of State and of the Bishop of the diocese or the presbytery, in which the benefice is situated, to his doing so. No extensions of leave will, in any circumstances, be granted to a Chaplain drawing leave salary who has accepted a benefice in the United Kingdom, unless he has resigned the same before the expiry of such leave with the consent before mentioned.

8. These rules, so far as they relate to leave salary, shall apply retrospectively to all leave taken by the Bishops of Lahore, Rangoon, Lucknow and Nagpur or by Chaplains after 30th November 1919, provided that as regards leave taken between 1st December 1919 and 1st January 1922, the leave salary shall be that admissible under the European Service Leave Rules subject to the minima set out in the Chaplains' Leave Rules in the Civil Service Regulations.

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A Chaplain on leave, which was granted before 7th June 1923, shall receive leave salary at the rate admissible at the time his leave was granted, if such rate is higher than that admissible under the Fundamental Rules.

Residences for Chaplains.

494.

*India, Edn., No. 479, of 8-12-1920. Ben., Appt.,
Nos. 211—17A., of 11-1-1921.*

With reference to this department circular letter No. 235, dated the 28th August 1918, I am directed to state, for the information of the Governor in Council, that Local Governments and His Excellency the Commander-in-Chief have been empowered to sanction the construction of residences for Chaplains and additions to, and alterations in, such residences under the ordinary rules laid down in the Public Works Department Code. I am accordingly to convey the following instructions in supersession of all existing orders on the subject, regarding the procedure which should be observed in future for the submission and disposal of proposals relating to residences for Chaplains in civil and military stations :—

- (1) In civil stations all proposals should be submitted by the ecclesiastical authorities to the Local Government concerned which should deal with them in accordance with the rules in the Public Works Department Code.
- (2) In military stations all proposals should be submitted by the ecclesiastical authorities to the General Officer Commanding the District within whose jurisdiction the military station is situated, who will forward them through the usual channels to the Quartermaster-General in India.

The Quartermaster-General, after satisfying himself of the necessity for the work proposed, will, when the work is to be carried out by the Military Works Services, transfer the proposal to the Director-General of Military Works for further necessary action. When the work is to be carried out by the Public Works Department, the Quartermaster-General will instruct the General Officer Commanding concerned to forward the proposal for disposal to the Local Government concerned.

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Ecclesiastical Rules published by the Government of India.

495.

India, Edn., Notn., No. 212, of 10-5-1913, as subsequently amended.

The rules providing (I) for the care and use of Government cemeteries throughout India, except those in the Presidency town of the diocese of Calcutta* and the Presidency town of the diocese of Bombay; (II) for the levy and expenditure of fees on graves and monuments in cemeteries and churches throughout India; (III) for the levy of other ecclesiastical fees throughout India; (IV) for the erection, repair and endowment of monuments in Government cemeteries throughout India, except in the town and suburbs of Calcutta; and (V) for the regulation of grants for the building of churches; the supply of church furniture; and for the payment of compensation for accommodation provided for soldiers in churches neither belonging to, nor rented by, Government, have been revised and consolidated and are published for general information and guidance:—

PART I.

Rules for the care and use of Government cemeteries throughout India, except those in the Presidency town of the diocese of Calcutta and the Presidency town of the diocese of Bombay.

CHARGE OF THE CEMETERY.

RULE 1.—(1) The resident Chaplain of a station has charge of the general cemetery, and frames an estimate of the expenditure connected therewith in accordance with the directions contained in paragraph 1 of the Home Department (Appendix A) Resolution Nos. 6—370-382, dated 9th November 1876.

(2) The term “resident Chaplain” includes a clergyman of the Additional Clergy Society so far as concerns the stations to which he stands appointed, or other clergyman of the Church of England placed in charge by the Bishop.

(3) Where there are lay trustees or a church committee they will have the same powers and responsibilities in regard to the cemetery as in regard to the church. At stations where there

* The rules for Calcutta appear as order No. 497, *post*, p. 100.

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are no trustees or committee, if there is no resident Chaplain, or during the temporary absence of the Chaplain, the charge of the cemetery vests in the chief magistrate on the spot, or the senior military officer if the cemetery is attached to a military cantonment.

(4) At out-stations where there is a church committee the charge of the cemetery will vest in the senior member of the committee, provided that, if the station does not contain a church which is the property of the Government, the appointment of the senior member of the committee to hold charge of the cemetery will be subject to the approval of the Bishop or Archdeacon who may, if he consider it advisable, appoint some other person to the charge. At out-stations where there is no church committee the charge of the cemetery will vest in such person as may be nominated thereto from time to time by the Magistrate or Deputy Commissioner of the district, but subject to the control of such Magistrate or Deputy Commissioner.

(5) All projects for original works in connection with cemeteries attached to Government churches in civil stations and cemeteries in Imperial Provinces without provincial settlements whether attached to Government churches or not, which require the administrative sanction of the Government of India should be submitted by the ecclesiastical authorities to the local Government, which, after examining them, will transmit them, with any remarks that it may desire to offer, to the Government of India in the Department of Education for consideration. All proposals relating to the construction or alteration of cemeteries attached to Government churches in cantonments and of other cemeteries in charge of the Military Works Services whether attached to Government churches or not should be submitted by the ecclesiastical authorities to the General Officer Commanding the Division or Independent Brigade within whose jurisdiction the cantonment is situated, who will forward them to the Director-General of Military Works* when the cost of the work is less than Rs. 2,500 and when the work is to be carried out by the Military Works Services and to the Quartermaster-General in India in other cases. The Director-General will submit proposals forwarded to him direct to the

* The administrative powers exercised by Directors under Rule 1 (5) were delegated to Deputy Directors of Commands in Government of India, Education Department, Notification No. 5, dated the 5th January 1922, subject to the works being accepted by the General Officers Commanding-in-Chief of Commands.

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Ecclesiastical Rules.

Department of Education after consulting the Quartermaster-General unofficially. In the case of proposals forwarded to him by the General Officer Commanding the Quartermaster-General after satisfying himself of the necessity for the work proposed will, when the work is to be carried out by the Military Works Services, request the Director-General of Military Works* to submit the proposals, together with approximate estimates of their cost and the reports of the local military officers, for the consideration of the Department of Education. When, however, the work is to be carried out by the Public Works Department, the Quartermaster-General will request the General Officer Commanding concerned to forward the proposals to the local Government which, after examination, will transmit them, with any remarks it may desire to offer, to the Government of India in the Department of Education for consideration. Proposals in connection with cemeteries attached to Government churches in railway colonies should be submitted by the managers or agents of the railways concerned to the Railway Board for consideration. Projects for original works in connection with cemeteries not attached to Government churches the charges for which will be debitable to Provincial revenues should be dealt with under the orders of the local Government concerned.

Local Governments and Administrations including the Director-General of Military Works Services may, however, sanction works in cemeteries attached to churches, and in cemeteries the expenditure on which is Imperial, up to a limit of Rs. 1,500 at one time when the works are administered under these rules.

RULE 2.—Each cemetery is allowed a mali chaukidar or chaukidars in accordance with the scale prescribed in paragraph 2 of the Home Department Resolution (Appendix A) Nos. 6—370-382, dated 9th November 1876. These chaukidars are paid by Government through the resident Chaplain, by whom they are appointed and dismissed. In stations where there is no resident Chaplain, the chaukidars are paid, appointed and dismissed by the other officers named in Rule 1. House accommodation for cemetery chaukidars may be provided at the cost of the State.

* The administrative powers exercised by Directors under Rule 1(5) were delegated to Deputy Directors of Commands in Government of India, Education Department, Notification No. 5, dated the 5th January 1922, subject to the works being accepted by the General Officers Commanding-in-Chief of Commands.

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RULE 3.—Every reasonable effort should be made by the resident Chaplain or other officer in charge under Rule 1, not only to keep the cemetery in decent order, but to preserve its characters as the resting-place of the remains of departed friends by providing for the necessary repairs and by planting the ground with suitable trees.

NOTE.—Expenditure under this rule will be met in the manner indicated in paragraph 1 of the Home Department Resolution (Appendix A) Nos. 6—370.382, dated the 9th November 1876.

RULE 4.—The chaukidar will keep the key of the cemetery under the direction of the officer in charge.

RULE 5.—The officer who has charge of the cemetery under the operation of Rule 1 will perform all the duties assigned to the Chaplain by rules 7, 8, 9, 10, 11 and 12, with the exception of the approval of designs of tombstones and of inscriptions to be cut on them. In the case of a tombstone in that part of the cemetery which is reserved for the Church of England, the proposed design and inscription must be forwarded to the resident or visiting Chaplain, or if there be none, to the Archdeacon, no action being taken to erect the monuments till his sanction has been obtained. In all other cases the design and inscription must be approved by the minister of the particular denomination to which the deceased belonged. Should there be no resident or visiting minister of that denomination, inscription and design must be approved by the senior minister belonging to it in the province, or, if there be none, then by the local Government or Administration. Should a design or inscription be disapproved, it may be referred, if those who are interested desire this, through the ecclesiastical superior of the denomination concerned, to the local Government or Administration for decision. (*Vide* rules 14 to 20 and Part IV of these rules.)

PERSONS WHO MAY CONDUCT INTERMENTS.

RULE 6.—(1) The Chaplain will bury Christians of all denominations whose friends desire his services, as laid down in the orders of the Government of India in the Home Department, (Appendix B) No. 159, dated the 6th June 1877, using always the service of the Church of England and the consecrated portion of the cemetery.

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(2) A portion of every cemetery will be set apart by the orders of Government for the use of Roman Catholic congregations, and another portion will be appropriated for the joint use of other Christians whose friends desire that they should be interred otherwise than according to the ritual of either the Church of England or of the Church of Rome, or who cannot legally be so interred.

(3) The unconsecrated portions thus set apart are not to be fenced or walled off from the rest of the cemetery, but simply divided off by a pathway, and they must be added to the existing cemetery or reserved from it. If the existing cemetery be large enough for the wants of the whole Christian community, such portions will be reserved without reference to the fact that the whole enclosure has or has not been consecrated according to the rites of the Church of England. If the cemetery be only large enough for the wants of Christians desiring to be buried with the service of the Church of England such portions will be added. The whole cemetery thus divided is to be surrounded by a wall, to have but one gate of entrance, and to be under the care of the officer specified in rule 1.

(4) If in the absence of a Jewish burial ground it is proposed to use the Government cemetery, a Jewish soldier may be buried in the unconsecrated portion of the cemetery, the officer or persons in charge of the cemetery, *viz.*, the resident Chaplain or other persons referred to in Rule 1 (3) and (4), being duly informed.

RULE 7.—(1) Ministers of all denominations have a right to conduct the service of burial over the body of any deceased member of their respective congregations, who may be buried in any fitting portion of the ground set apart for the denomination to which the deceased belonged. At least six hours' previous notice of the burial should be given by the Chaplain or minister of the denomination to which the deceased belonged or, in his absence from the station, by the friends of the deceased, to the Chaplain in charge of the burial ground, or, in the absence of the Chaplain, to the officer who may be in current charge. The Chaplain or officer in current charge of the cemetery should, on receipt of the notice, give the conducting Chaplain or minister, or, in his absence, the friends of the deceased, a certificate as to the hour when the funeral may take place. The period herein prescribed may, for special reasons, be shortened, with the permission of the Chaplain or officer in charge of the cemetery.

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Such Chaplain or officer will, if he thinks the circumstances of the case demand it, bring the facts to the notice of the local magisterial authorities in time to admit of an order stopping the burial being passed if necessary.

NOTE.—The provisions laid down in this rule apply only to civil funerals. Military funerals are regulated by the orders laid down in Army Form A-27.

(2) In the cases in which the deceased was in the military or civil employment of Government and the death occurred in a military station it is the duty of the officer commanding the corps or head of the department concerned to inform the minister of the denomination, to which the deceased belonged, of the hour at which the funeral may be expected at the cemetery. This report is to be in addition to that required by rule 7 (1).

3. A certificate of burial drawn up according to the required form must be sent to the Chaplain or to the Registrar of births, deaths and marriages, to be entered in the register kept up by him. The officer commanding the station or regiment, or the local head of the department with which the deceased was connected, is responsible for the submission of the certificate.

RULE 8.—(1) No burial can, as a general rule, take place in that part of a Government cemetery, which has been set apart for the use of members of the Church of England, unless the service prescribed by that Church is read by the Chaplain, if there be one, or, in his absence, by the layman who officiates at the funeral. But a person may be interred in the other portions of a Government cemetery with or without the use of any services of religion.

(2) Where in that part of a Government cemetery which has been set apart for the use of members of the Church of England there is a family vault or grave, or a reserved plot of ground purchased by a member of the family, or a masonry grave prepared in immediate contiguity to such family vault or grave or reserved plot, any deceased member of a family may, if the relative, friend, or legal representative having charge of the funeral arrangements shall so desire, be interred in such family vault, grave, or reserved plot without the performance of the service for the burial of the dead according to the rites of the Church of England.

(3) The burial may take place at the option of the person having charge of the same either without any religious service

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or with such Christian and orderly religious service at the grave as such person shall think fit; and any person or persons who shall be thereunto invited, or be authorised by the person having charge of such burial, may conduct such service or take part in any religious act thereat.

(4) Notice of any burial which it is intended to conduct under the provisions of (2) and (3) shall be given to the Chaplain or other officer in charge of the burial-ground in the manner prescribed by Rule 7.

ARRANGEMENTS FOR BURYING.

RULE 9.—Where there is a resident Chaplain he is responsible for the arrangements for digging a grave and for the preparation of a coffin. Should he find or anticipate difficulty in making private arrangements for digging a grave and preparing a coffin he should apply in military stations to the senior military officer, and in civil stations to the chief local magistrate, to make the necessary arrangements; and these officers are authorized to direct any local Public Works officer to do all that is necessary. The local Public Works officer will usually be the Assistant Commanding Royal Engineer in military stations and the Civil Executive Engineer in civil stations; but the senior military officer in a military station and the chief local magistrate in a civil station may, in cases of emergency, direct the Civil Executive Engineer or the Assistant Commanding Royal Engineer, respectively, to make the necessary arrangements. The resident Chaplain is in all such cases responsible that timely notice is given to the Government officers who may be called upon to arrange for digging a grave and preparing a coffin.

The senior military officer in a military station and the chief local magistrate in a civil station may, should the resident Chaplain report that private arrangements for digging graves and preparing coffins are not feasible, issue a general order on the Assistant Commanding Royal Engineer and the Civil Executive Engineer, respectively, to dig graves and prepare coffins upon the requisition of the resident Chaplain. The expenditure incurred by the Executive Engineer will be held in his miscellaneous advance account till repaid by the officer under whose special or general order it was incurred.

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During the absence of the resident Chaplain from the station the senior military officer in a military station and the chief local magistrate in a civil station shall be responsible for the arrangements for digging graves and preparing coffins.

NOTE.—The expenses incurred in connection with the burial of paupers who die within cantonment limits will be defrayed from cantonment funds under the authority of section 29 (1) (1) of the Cantonment Code. In the case of paupers who die out of cantonment limits, the expenses will be defrayed by the magistrate of the district.

RULE 10.—The officer in charge of the cemetery shall keep a plan of the entire cemetery to be provided by the Public Works Department or Military Works Services, with references written upon it, in a book in which the names of parties interred are recorded, this plan and book being kept with the church registers.

NOTE.—The Executive Engineer shall maintain a plan of the cemetery showing on it all the existing graves and the spaces allotted for future graves, giving them all consecutive numbers and giving plot lines also consecutive numbers when he thinks this desirable. Suitable number plates may be provided for the graves.

RULE 11.—The officer in charge of the cemetery may reserve grave space, as limited by Rule 12 below, on the application of near relatives of persons already buried in the cemetery and for the burial of the persons named in the application. A double ground fee shall be levied in advance before granting any such application, and each grant shall be registered in a book to be kept for the purpose and indicated on the plan. The ground will then be reserved for ten years. Before the expiry of that period, a fresh application should be made and a further double fee paid, failing which the ground will be resumed.

RULE 12.—The size of each grave, whether of masonry or not, is ordinarily limited to 9' x 4', and the area of ground to be enclosed to 11' x 7' by external measurement. The local Government may, however, relax these limits at its discretion.

RULE 13.—(1) All graves must be at least 6 feet in depth. Masonry graves need not be provided with floors.

(2) No body shall be buried in any vault or masonry grave provided with a permanent floor which it is intended at any after time within 14 years to re-open, unless the coffin be separately entombed in an air-tight manner by properly cemented stone or brick work, which shall never be disturbed.

(3) One body only shall be buried in a grave at one time, unless the bodies be those of members of the same family

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(4) No non-masonry grave or masonry grave unprovided with the separate air-tight compartment prescribed in clause (2) shall be re-opened within 14 years after the burial of a person above 12 years of age, or within 8 years after the burial of a child under 12 years of age, unless to bury another member of the same family, in which case a layer of earth not less than one foot thick shall be left undisturbed over the previously buried coffin. If on re-opening the grave any soil is found to be offensive, such soil shall be left undisturbed.

(5) There shall never be less than three feet of earth between the topmost coffin in a grave and the surface of the ground.

ERECTION AND REPAIR OF MONUMENTS.

RULE 14.—Monuments may be erected by any interested person. The inscription before being cut and the design, when the monument is other than a simple head-stone, must first be approved of as laid down in Rule 5.

RULE 15.—When a grave is not of masonry, the only monument ordinarily allowed over it is a simple cross or headstone on an adequate masonry foundation at least $3' \times 2' \times 1\frac{1}{2}'$; and the whole structure must not stand higher than 3' from the ground level. But, with the permission of the officer in charge of the cemetery, a monument, such as may be erected over a masonry grave, may be placed over a non-masonry grave when adequate masonry foundations are provided on which the monument may rest.

RULE 16.—No monument, of whatever material constructed, shall exceed $8' \times 4'$ at the base without the previous sanction of the local Government.

RULE 17.—No monument of *masonry* standing higher than 3 feet from the ground level shall be erected without the sanction of the local Government.

RULE 18.—No cenotaph more than 6 feet square at the base shall be erected without the sanction of the local Government.

RULE 19.—The enclosure of ground round a grave must be by a metal railing, or by chains or bars of metal supported on masonry or metal pillars or by a plain granite or marble curb on a concrete foundation. Wooden or masonry enclosures are not permitted. The previous sanction of the Archdeacon, or in his absence, of the Bishop, is necessary to the enclosure of

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a non-masonry grave; and no such sanction will be given unless the fee required by Rule 1 of Part II has been paid.

RULE 20.—All work connected with monuments must, as far as possible, be carried on outside the cemetery.

INSPECTION.

RULE 21.—The cemetery should be inspected annually by the officer who has charge of it under the operation of Rule 1, in company with the Executive Engineer, the plan and book kept under Rule 10 being also examined, and a report made to the Archdeacon, and recorded in the ecclesiastical record-book of the station, and also in the engineer's office. In stations where there is no resident Chaplain and there is a difficulty in arranging for a joint inspection by the officer in charge of the cemetery and the Executive Engineer, the annual inspection may be made by the Executive Engineer alone, who will forward the report to the Archdeacon through the officer who has charge of the cemetery.

RULE 22.—(1) Commissioners of divisions should inspect cemeteries, whether closed or in use, within their respective jurisdictions, in the course of their annual tours, and should bring to the notice of the local Government any instances of cemeteries which are negligently kept, or which the officers in charge may have allowed to fall into a state of bad repair or disorder. All cemeteries are equally subject to the visitation and supervision of the Bishop and Archdeacon.

(2) Sanitary officers in cantonments are invited to inspect cemeteries within their respective cantonments and to report to local Governments any matter calling for notice.

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RULE 23.—It is desirable that officers commanding regiments or detachments should be instructed to cause a report to be made to the nearest civil officer of graves dug for soldiers on the march, in order that measures may be taken for their effectual protection and preservation. These graves and all scattered Christian graves throughout the district are under the care of the local civil authorities, who should inspect them frequently and see that they are preserved in good order. Interments should, as far as practicable, be carried out in Government land.

ECCLESIASTICAL.**Ecclesiastical Rules.****PART II.***Rules for the levy and expenditure of fees on graves and monuments in cemeteries and churches throughout India*

RULE 1.—The following are the rates of fees chargeable :—

Rs. A. P.

- (1) For every square foot of ground occupied by a grave, whether masonry or not 0 8 0

NOTES.—(1) This fee is independent of the actual charge for making a grave.

- (2) By the terms *ground occupied* in this rule is meant in the case of an unenclosed grave the area actually occupied by the grave; and in the case of enclosed graves, graves with monuments or graves partly covered by monuments and partly enclosed, the area actually occupied by the grave *plus* all additional space either enclosed or occupied by a monument.

The fee of eight annas in question is irrespective of all charges leviable under clauses (2) to (5) of this rule.

- (2) For a masonry monument, per square foot .. 1 0 0

- (3) For a cut stone or marble monument, per square foot 0 8 0

NOTE.—The lower fee of 8 annas per square foot shall be charged only if the whole structure above the ground level is made of cut stone or marble.

Provided that no fee under (2) or (3) shall be less than 5 0 0

- (4) Additional fee when a cut stone or marble monument stands higher than 3 feet from the ground level 16 0 0

- (5) For a head-stone or cross over a non-masonry grave 5 0 0

NOTE.—When a headstone or cross over a non-masonry grave exceeds a height of 3 feet an additional fee of Rs. 16 (i.e., Rs. 21 in all) is chargeable—see the order printed as No. 369.

- (6) For a faculty for the erection of a monument in a church 75 0 0

NOTES.—(1) A tablet on the wall of a cemetery shall be regarded as a monument.

- (2) The term “stone or marble” does not include “slate”.

- (3) The fee of Rs. 75 levied on a faculty is in all cases to be spent in charity.

- (4) For orders regarding the disposal of this fee in the case of unconsecrated Church, orders printed as No. 374.

- (7) For a cenotaph, in addition to the ground fee, a special fee of 50 0 0

NOTE.—If any of the persons commemorated are interred beneath a monument, it should not be classed as a cenotaph.

- (8) For burial in a family vault 3 0 0

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RULE 2.—Fees are leviable over the whole cemetery, including those portions which are used by Roman Catholics and Non-conformists.

NOTES.—(1) The same rules in regard to fees apply to all graves, whether of Roman Catholics, or Non-conformist or members of the established Church.

(2) Where a parcel of ground used for burial by a Christian community of any particular denomination other than the established Church of England forms no part of the general cemetery but is separate from it, or where, although not so separate, it is clearly distinguishable and was not originally acquired and has not been kept up at the expense of the State then if the community by which the ground is used so desire, the Government will give up all claim to fees on the distinct understanding that it is divested of all responsibility for the maintenance of the cemetery in proper order. On the other hand, where such parcels of ground form part of a cemetery of the established Church or the general Christian community provided and maintained by the Government, no distinction can be made as to keeping up of any part of the cemetery nor should any exemption from fees be permitted.

EXEMPTION FROM FEES IN GOVERNMENT CEMETERIES.

RULE 3.—No fee shall be levied from warrant and non-commissioned officers and soldiers for the construction of graves for, or the erection of monuments to, the memory of their wives and children; nor shall any fee be levied for the construction of graves for, or the erection of monuments to, the memory of warrant and non-commissioned officers and soldiers: provided that the monument is a plain stone monument consisting of a simple cross or head-stone fixed in a stone or marble socket, or a slab over a masonry foundation. No exemption shall be granted, however, to such persons from the fees prescribed in Rule 1 (6) and (7) of these rules.

NOTES.—(1) This rule applies to all warrant and British non-commissioned officers and soldiers whether in military or civil employ.

Indian Christians belonging to His Majesty's Army are British soldiers within the meaning of this rule.

(2) Plain stone monuments erected under this rule which are subscribed for partly by warrant and non-commissioned officers and men and partly by officers are likewise exempted from the prescribed fee.

(3) The addition of masonry borders round plain stone monuments in respect of the erection of which exemption is granted by this rule, will not necessitate the levying of a fee for their erection provided that the borders are kept within reasonable limits, so that the cost of repairing the monuments is not materially increased.

RULE 4.—The Chunar pensioners being more or less under military control come under the category of soldiers, and are, therefore, entitled to the same exemptions as soldiers. But this ruling does not apply to other pensioners who are not similarly under military control.

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RULE 5.—The Chaplain may, at his discretion, reduce, or in cases of extreme poverty, altogether remit, the fee leviable on the construction of graves but not for the erection of monuments.

NOTE.—The Bishop on special occasions may sanction a reduction or remission of fees for the erection of monuments.

PERSONS BY WHOM FEES MAY BE COLLECTED.

RULE 6.—The Chaplain or other officer in charge of a cemetery may appoint an official mason, who may be granted a monopoly of the whole or any portion of the masonry work beneath the surface within the cemetery, subject to such conditions as may be agreed upon at the time of making the appointment; and may, subject to the same conditions, discharge him at his discretion. When an official mason has been appointed, he shall be responsible for the collection and payment to the Chaplain or other officers as aforesaid of the requisite fees in respect of all work executed by him. Fees in respect of all work in the cemetery must be paid in advance before the work is begun. The maximum rates for all works beneath the surface should be fixed by the officer in charge of the cemetery in consultation with the Executive Engineer or Assistant Commanding Royal Engineer, and should in no case be exceeded unless they are proved to the satisfaction of both officers to be inadequate. The rates should not ordinarily exceed the current rates for public works in the district.

PERSONS TO WHOM FEES MAY BE PAID.

RULE 7.—The fees prescribed in Rule 1 should be paid to the Chaplain or in the absence of the Chaplain, to the officer in charge of the cemetery and remitted at once to the civil treasury, except fees for monuments in churches, which should be paid over by the Chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued.

CEMETERY RECEIPTS AND CHARGES.

RULE 8.—All cemetery receipts and charges are to be regulated as laid down in paragraph 4 of the Home Department Resolution (Appendix A) Nos. 6—370-382, dated the 9th November 1876.

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RULE 9.—(1) A person may not purchase a portion of a Government cemetery as a burial place for himself and his family so as to have a right to fence it with a rail or fence, and thus make it the private property of himself and family. But when such rights already exist, they are not without reason to be interfered with, and special cases as they arise may require exceptional treatment. In such special cases the Archdeacon may exercise his discretion with the sanction of the local Government.

(2) All private rights must, however, cease if, for sanitary or other public reasons, the cemetery is closed against burials, or even that portion of it in which the private ground is situated; but in special cases the Archdeacon may exercise his discretion of giving permission to open a vault or masonry grave.

(3) No *kachcha* grave can be opened in any cemetery for the purpose of converting it into a masonry grave without application to the Archdeacon which must be accompanied by a certificate from the principal medical officer, that this may be done without risk to the public health.

RULE 10.—(1) When a piece of ground is granted by Government as a cemetery to a railway company for the interment of its own servants, and the company afterwards keeps it in repair and provides the necessary establishment, so that beyond the original grant of ground Government is at no expense, the collection and application of fees accruing are left to the decision of the railway company which maintains the cemetery in good order and repair.

(2) The Commissioner of the Division or judicial officer, and in military stations the officer commanding should inspect such cemeteries and report to Government if they find them negligently kept.

PART III.

Rules for the levy of other ecclesiastical fees throughout India.

RULE 1.—No fees are charged for the performance of the rite of baptism or burial, or for the registration of the performance of these offices.

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RULE 2.—In addition to the fee for the surrogate's license a fee of Rs. 10 shall be charged on all marriages by license, except the marriages of officers and others in the military or naval service of His Majesty.

RULE 3.—The fee for a surrogate's license shall be Rs. 50, both at the Presidency towns and in the interior. No fee shall be charged on marriages by banns.

RULE 4.—When registers are searched and a copy of any entry given, a fee of one rupee shall be charged for the first year,* and four annas for every additional year over which the search may extend, as well as a fee of one rupee for the certificate. Soldiers, sailors and non-commissioned and petty officers are exempted from payment.

* The first year shall be taken to mean any one year indicated by the applicant.

NOTES.—(1) The amount of fees payable for marriages performed, and for searching registers kept in accordance with the provisions of Act XV of 1872 (The Indian Christian Marriage Act) is fixed by each local Government.

(2) The Chaplain may, at his discretion, reduce, or altogether remit in cases of extreme poverty, the fee for searching registers.

PART IV.

Rules for the erection, repair and endowment of monuments in Government cemeteries throughout India, except in the town and suburbs of Calcutta.

APPLICATION FOR ERECTION OF A MONUMENT.

1. A person desiring to erect a monument should submit to the Chaplain or other officer in charge of the cemetery an application in the Form A (annexed), with a working drawing of the monument drawn to scale.

2. If the proposed monument (a) is not a single stone monument as defined in Rule 6, or (b) is a monument in respect of which exemption from payment of endowment fee is granted by Note (1) to this rule, or (c) is a single stone monument which it is proposed to endow, the Chaplain or other officer in charge of the cemetery will send on the application and the drawing

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with a forwarding letter (in Form B annexed) to the Executive Engineer in charge of the cemetery. The Executive Engineer will examine the proposals, and, if he approves of them, will fill in the certificate below the application, examine and countersign the drawing, and return the papers to the Chaplain.

If any fragile or costly work liable to receive damage is proposed, the Executive Engineer will not take this into consideration in entering the classification of the monument in column 7 (b) of the application, as the repair of such work cannot be undertaken by Government. The Executive Engineer may decline to take over any monument for the purpose of maintenance if he considers that the work is defective from a structural point of view.

If the monument is a single stone monument and is *not* to be endowed, the Chaplain or other officer in charge need not forward the application to the Executive Engineer unless he desires his advice, but may deal with it at once in accordance with rule 3.

NOTES.—(1) No endowment fee shall be levied in respect of monuments erected by British soldiers or non-commissioned officers to their wives, children or comrades, or by their wives or children to British soldiers or non-commissioned officers, provided that the monuments are simple crosses, head-stones or slabs. Native Christians belonging to His Majesty's Army are British soldiers within the meaning of this note.

(2) The addition of masonry borders round monuments in respect of which exemption from endowment fee is granted by Note (1) above will not necessitate the levying of a fee provided that the borders are kept within reasonable limits, so that the cost of repairs of the monuments is not materially increased.

(3) When a monument is to be placed over a masonry grave any portion of the masonry which projects above the ground level shall be demolished.

3. On return of the papers, duly approved by the Executive Engineer, the Chaplain will see that the application in Form A is correctly filled in, sign the memorandum at the foot of the form and forward it with the drawing to the Archdeacon. If the deceased belonged to some other denomination than that of the Church of England, the Chaplain will obtain a certificate of approval of the design from the minister of the denomination to which the deceased belonged and forward it with the application to the Archdeacon.

4. The Archdeacon will permit the monument to be erected or refuse to do so. If permission is given, the Chaplain will advise the applicant of the sanction in Form D (annexed) and

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instruct him to pay the amount of the endowment, calculated as in Rule 6 to the Executive Engineer, who will grant the applicant a receipt in Form C (annexed).

5. The Chaplain will return the sanctioned application (with enclosures) to the Executive Engineer for disposal and record. On receiving adequate notice from the applicant (usually *not less* than a week) of the date and hour of erection, the Executive Engineer will depute a responsible subordinate to supervise the erection of the monument in accordance with the sanctioned design and specification. If it is erected to his satisfaction, the Executive Engineer will assume charge of the monument for future repairs by the Public Works Department and will issue to the applicant a certificate in Form I that the monument has been properly erected. The Chaplain will, on receipt from the Executive Engineer, send in April every year to the Archdeacon a list of the monuments erected and endowed during the year ending March 31st, together with the amounts of the endowment fees.

CLASSES OF MONUMENTS AND AMOUNT OF ENDOWMENT FEES.

6. For the purpose of these rules monuments are classified as follows :—

Class A.—Single stone monuments.—Monuments consisting of (a) simple crosses or head-stones not exceeding 3 feet in height from the ground level and having the full section of the stone embedded to a depth of at least 12 inches, in masonry foundations measuring at least 3' × 2' in size by 1½ feet in depth, or (b) slabs not exceeding 11' × 7' in size over unexposed masonry foundations.

Class B.—Plain and solid monuments.—Monuments, including railings round graves, not falling in class A, which are likely to require only occasional repair.

Class C.—Elaborate monuments.—Monuments which are likely to require special attention or frequent repair.

The endowment of a monument in class A is optional, and the fee may be paid at any time, either before or after the erection of the monument. Permission will not be given to erect other

Page 39.—In Rule 6, Part IV, of the Ecclesiastical Rules, substitute the following table for the existing one under Endowment Fee below Class C :—

Class of monument.	Endowment fee.		Remarks.
	Child's monument.	Adult's monument.	
	Rs.	Rs.	
A	20	20	*A child's monument covering more than 15 sq. feet is to be charged for as an adult's monument. †These are minimum fees and when they are considered insufficient, such fees may be charged as the Superintending Engineer thinks necessary.
B	27*†	40†	
C	67*†	100†	

The enhancement of the endowment fees shall take effect on the 1st July 1922.

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Engineer, but any person who objects to his decision may appeal to the Superintending Engineer.

No addition to an existing monument in a Government cemetery will be allowed beyond mere lettering on existing slabs, headstones or crosses, unless the whole monument is endowed.

7. The endowment is intended to cover the expense of ordinary annual maintenance, re-lettering and repairs, but not the risk of accidents due to floods or earthquakes or other extraordinary causes. It is open to any person to provide for extraordinary repairs by making a special endowment in addition to the ordinary endowment fixed by the Executive or Superintending Engineer under Rule 6. This special endowment must, however, be limited to the amount necessary to cover such work as the Government officers can undertake to execute.

8. When an endowment is paid to the Executive Engineer in accordance with Rules 4 and 6, the amount must be entered in the divisional cash book as a deposit received and paid into the treasury with a remittance note in the Form G (annexed) for credit to the Civil Department. The Executive Engineer will forward the treasury officer's receipt with his monthly accounts to the Examiner of Accounts in support of the debit to "deposits," a note to the effect that this has been done being entered in red ink across the block foil of the remittance note.

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* The examiner will, from these receipts, maintain a register in Form H (annexed) showing the endowments for each cemetery in his province. The civil account officer will credit to a head " Cemetery Endowment Fund " under the major head " Savings Bank Deposits—Bank Accounts " all sums received on account of these endowments, but will show no details regarding the cemeteries.

After the amount has been paid into the treasury the Executive Engineer will enter it in the register of endowments, Form E (annexed) (Part I).

NOTE.—A clear distinction must be maintained between (1) *ordinary*, and (2) *special* endowments (*vide* rule 7) in all the documents and accounts mentioned in this rule.

9. The Executive Engineer shall maintain an account of all ordinary and special endowments, Form E (annexed) (Part II). A separate ledger account shall be opened in Form E (annexed) (Part III) for each monument for which a special endowment exceeding Rs. 25 has been made under Rule 7.

NOTE.—The provision as to separate accounts should be applied, as far as possible to endowments made prior to the issue of these rules.

10. The interest calculated under Rule 11 on the deposit shall be used in meeting the expenditure for the repair of those monuments for whose preservation deposits have been made. In no circumstances should the capital sum be applied to meet such expenditure, nor should the interest be separate for each monument. The interest accruing on the deposits shall form a common fund to be used exclusively for the repairs of all endowed tombs: provided that the interests on deposits for which separate accounts are opened under Rule 9 shall be used exclusively for the particular monument on account of which the deposit is made.

If a monument becomes so damaged as not to admit of repair, the officer in charge of the cemetery shall communicate with the friends of the deceased, or when such communication is not possible, advertise three times in the *Gazette of India* and the gazette of the Province; and if no person will undertake to restore it, the monument shall be treated at the next repairs in such manner as the officer in charge of the cemetery may decide to be necessary for the maintenance of the cemetery

No. 2.

Page 41.—In Rule 11, Part IV, of the Ecclesiastical Rules, *substitute* $4\frac{1}{2}$ per cent. for both $3\frac{1}{4}$ and 3 per cent. for ordinary and special endowments.

The increase in the rate of interest shall take effect from the beginning of the financial year 1922-23 and will apply both to the present and future endowments.

In the case of special endowments, the amount required under Rule 7, Part IV, shall, in future, be proportionately raised.

Gratis.

No. 3.

Page 41.—In Rule 12, Part IV, of the Ecclesiastical Rules, *substitute* $4\frac{1}{2}$ per cent. for both $3\frac{1}{2}$ and 3 per cent. for ordinary and special endowments.

The increase in the rate of interest shall take effect from the beginning of the financial year 1922-23 and will apply both to the present and future endowments.

In the case of special endowments the amount required under Rule 7, Part IV, shall, in future, be proportionately increased.

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in decent order : provided always that any inscribed slab or tablet which formed part of it shall be placed over the grave in simple masonry or be inserted in the wall of the cemetery and shall be carefully preserved.

NOTES.—(1) This rule does not apply to monuments of historical or archaeological interest. Lists of such tombs should be obtained by local Governments and Administrations, and as many of them as may be properly preserved at the public expense should be looked after by the local Public Works Department.

(2) The cost of the advertisements in the gazette is met by the Government.

(3) The state will defray the cost of keeping in repair monuments erected by or over the graves of British soldiers and non-commissioned officers in respect of which exemption in payment of endowment fee is granted by Note (1) to Rule 2 of this Part.

11. Joint estimates shall be framed in October of each year by the Executive Engineer and the Chaplain, or other officer in charge of the cemetery, of the cost of repairs of endowed tombs during the following official year, and the aggregate of the sums so estimated shall not exceed the estimated interest at $3\frac{1}{4}$ per cent. per annum for ordinary endowments and at 3 per cent. for special endowments made up to the 31st March preceding, *plus* the unspent balance at the end of the previous year. The Executive Engineer should budget annually for the grant required; such grant should be entered in a lump sum under the head "Civil Works" without any distinction between ordinary and special endowments.

12. The civil account officer of each province will, in his final accounts for March, debit to 14—Interest, by credit to the Public Works Department the interest at $3\frac{1}{4}$ per cent. per annum for ordinary endowments and at 3 per cent. for special endowments made up to the 31st March. On receipt of the credit the Examiner of Public Works Accounts will distribute the amounts between the cemeteries of the province and advise the Executive Engineer concerned of the amounts so credited. On receipt of such intimation the Executive Engineer will credit the amount in his divisional accounts as "Public works revenue" under the head "Interest on endowments for repairs of monuments" and then fill in the interest column in Form E (Part II).

13. Endowment funds invested in Government securities will be held in trust by the Comptroller-General or the Accountant-General, Bombay (as the case may be), on behalf of

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the Examiner of Public Works Accounts concerned, under the rules contained in chapter II of the Civil Account Code. The interest will, on realization, be remitted to the examiner and will be credited in his accounts and distributed as provided in Rule 12.

ENDOWMENT OF EXISTING MONUMENTS.

14. When application is made for the endowment of an existing monument, the above procedure should be followed as far as applicable.

15. In order that the local Government or Administration may know that the tombs are kept in proper repair, an annual report in Form F (annexed) should be forwarded as soon as possible after the close of the accounts for a financial year, by the Executive Engineer with respect to their condition, for each cemetery, to the Examiner of Public Works Accounts, who will consolidate the returns so received and render a general return to the local Government or Administration. The account will merely show the totals for each cemetery as taken from the Executive Engineer's accounts.

The reports sent to the Examiner should contain remarks, both by the Chaplain and Executive Engineer, as to the state of the tombs for which endowments have been made.

NOTE.—The foregoing rules are applicable to cenotaphs erected in church compounds, but the previous consent of the local Government to the construction of a cenotaph is in every case necessary.

PART V.

Rules regulating grants for the building of churches; the supply of church furniture and for the payment of compensation for accommodation provided for soldiers in churches neither belonging to, nor rented by, Government.

RULE 1.—All State charges for churches (except those referred to in Rule 21 (b) (2) which are debitable to "23—Ecclesiastical") in civil, military or State railway stations are

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provided from Public Works funds from the ordinary grant for Imperial Works under "45—Civil Works". The limits of expenditure prescribed in Rules 9, 10, 23-A, 24 and [Appendix C]* following are exclusive of any charges on account of establishment and tools and plant, and grants made under these rules may be increased by a percentage not greater than that which the total charges levied on account of establishment, tools and plant bear to the total outlay on works.

NOTE.—Departmental charges must always be levied in accordance with the rules in the Public Works Department Code and the waiving of such charges either on that portion of the work executed from the Government grant or on that carried out from private subscriptions is not permissible.

RULE 2.—The provision of churches from Public Works funds is authorised under the limitations given in the following rules. All projects for original works in connection with churches in civil stations, which require the administrative sanction of the Government of India, should be submitted by the ecclesiastical authorities to the local Government, which, after examining them will transmit them, with any remarks that it may desire to offer, to the Government of India in the Department of Education, for consideration. All proposals relating to the construction or alteration of churches in cantonments should be submitted by the ecclesiastical authorities to the General Officer Commanding the Division or Independent Brigade within whose jurisdiction the cantonment is situated, who will forward them to the Director-General of Military Works when the cost of the work is less than Rs. 2,500 and when the work is to be carried out by the Military Works Services and to the Quartermaster-General in India in other cases. The Director-General will, except in cases which fall under Rule 23-A, submit proposals forwarded to him direct to the Department of Education after consulting the Quartermaster-General unofficially. In the case of proposals forwarded to him by the General Officer Commanding, the Quartermaster-General after satisfying himself of the necessity for the work proposed will, when the work is to be carried out by the Military Works Services, request the

*The words and figures in square brackets were substituted for the word and figures "and 24" by the Government of India, Department of Education, Notification No. 477, dated the 8th December 1920.

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Director-General of Military Works to instruct his subordinate officers to forward the proposals, together with approximate estimates of their cost and the reports of the local military officers, to the local Government, which should then submit them for the consideration of the Government of India in the Department of Education. When, however, the work is to be carried out by the Public Works Department, the Quartermaster-General will request the General Officer Commanding concerned to forward the proposals to the local Government, which, after examination, will transmit them, with any remarks it may desire to offer, to the Government of India in the Department of Education for consideration. Proposals in connection with churches in railway colonies should be submitted by the managers or agents of the railways concerned to the Railway Board for consideration.

MILITARY STATIONS.

RULE 3.—At all permanent military stations, churches will be provided by the Government for its Protestant and Roman Catholic European British-born soldiers on the scale laid down in Rule 6.

NOTE.—The term "Protestant" includes members of the Church of England and of the established Church of Scotland, Presbyterians, Wesleyans, and such other denominations of Christians as may from time to time be included by the Government of India.

RULE 4.—The amount of the Government grant for a Protestant church will in no case exceed such a sum as will suffice to provide a plain substantial building of the simplest ecclesiastical design, together with such plain furniture as is essentially necessary for the proper performance of the service according to the ritual of the Church of England. It will rest with private individuals to furnish the means of imparting architectural decorations to the building, should they desire to do so, and also of supplying additional furniture including apparatus for lighting of a more costly description.

NOTE.—On no account should Government funds be utilised for the erection of a *paredos*.

RULE 5.—The same principles will regulate the grant for Roman Catholic churches.

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RULE 6.—The maximum number of seats to be provided will be calculated on the following scale:—

Unit.	Church of England, Church of Scotland and other Protestant denominations recognised by the Government of India.	Roman Catholics.
Battalion of British Infantry	450	340
Headquarters Wing, British Infantry	250	90
Detached Wing, British Infantry	200	150
Regiment of British Cavalry	275	210
Battery of Royal Horse or Field Artillery	70	55
Garrison Company, Royal Artillery	65	50
Mountain Battery, Royal Artillery	50	35
Heavy Field Battery, Royal Artillery	45	35
Convalescent depots and Miscellaneous detachments, per section of 100 men.	45	35

NOTE.—These numbers includes soldiers' families.

RULE 7.—Any provision that may be necessary may also be made for staff officers, officers of Indian regiments, and, where no civil church exists, for European British-born subjects in the service of Government, or for railway servants in accordance with the scale and terms hereinafter prescribed for civil and railway stations respectively.

RULE 8.—As a rule, only one Protestant and one Roman Catholic church will be provided; and where the number of sittings required for the troops according to the scale above given is very large, the size of the church may be regulated so as to allow of at least one-half of the troops attending service at one time.

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RULE 9.—The Government grants for churches will be calculated on the following basis. The Executive Engineer shall prepare a ground plan, which shall afford—

- (a) accommodation for the total congregation to be provided for according to the scale laid down in Rules 6 and 7, and allowing six superficial feet per sitting;
- (b) passages, chancel, vestry, porch of such moderate dimensions, as may be reasonable in each case and verandahs where necessary;
- (c) tower or belfry, as may be required according to the dimensions, general design, and locality of the building.

The maximum grant will be found by multiplying the estimated cubic contents of the approved design by a rate 15 per cent. in excess of the local rate per cubic foot for ordinary first class single storied buildings of substantial construction, such as court houses. In the absence of a building of the class referred to, the cubic foot rate may be obtained from the nearest station where such a building exists in similar conditions, or the rate may be taken from an existing church in the same or the nearest station without the 15 per cent. excess, which is allowed when the rate has been derived from a building other than a church. It is to be clearly understood that the local rate is to be calculated with reference to the actual cost of construction of the building from which it is derived, that is, charges for establishment and tools and plant, if any were paid, should be excluded from the calculation. The cubic contents of a church will be arrived at by multiplying the plinth areas of the different parts, such as main rooms, verandahs, tower, etc., by the heights from plinth to roof level of these parts and then by adding them together. If a portion of the sitting accommodation has been provided for in a gallery, the area of the gallery multiplied by half the height of the church from plinth level to the portion of the roof under which the gallery is situated, should also be added. In the case of sloping roof the height will be measured to the mean height of the slope.

In addition to the above grant for the main building, the cost within reasonable limits of acquiring, laying out and enclosing the site, inclusive of roads, culverts, drains, latrines,

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compound walls, gates, well of an inexpensive kind, and any other subsidiary work which may be considered to be legitimate, may be authorized by the Government of India as a State charge.

CIVIL STATIONS.

RULE 10.—At the chief civil station of a district, where there are at least 25 European British-born subjects [as defined in section 4 (i) of the Criminal Procedure Code, 1898], Protestants or Roman Catholics, as the case may be, in the general service of Government, and where no suitable church provision for them exists already, the Government will contribute towards church accommodation upon the following terms :—

Number of sittings required.		Maximum Government grant.	
		Rs.	
25	..	..	2,000
50	..	..	3,500
100	..	..	5,000
150	..	..	6,000
200	..	..	7,000
250	..	..	8,000
300	..	..	9,000
350	..	..	10,500
400	..	..	12,000
For any excess over	.. 400	..	30 (per seat in excess)

NOTES.—(1) When the number of seats to be provided lies between any two numbers given in the table the grant for the portion of the whole number of seats represented by the lower numerical figure in the table will be the grant shown against that figure, the rate per sitting for the excess number of seats over such lower figure being arrived at by dividing the difference between the maximum grant shown against the next higher figure and the said lower figure by the difference between the higher and lower figure. Thus for 110 seats the Government grant for 100 seats will be Rs. 5,000 and for the remaining 10 at the rate of $(6,000-5,000) \div (150-100) = \text{Rs. } 20$ per seat.

(2) As a rule, only one Protestant and one Roman Catholic church will be provided. In the case of Protestant churches accommodation will ordinarily only be provided for the number willing to attend the Church of England service. Any exception to this rule will require the sanction of the Secretary of State.

(3) In ascertaining the number of seats to be provided, women and children belonging to the families of European British-born subjects in the general service of Government, and pensioned soldiers and their families may be taken into account: two children being counted as one adult.

(4) In case of stations where abnormal rates prevail, special application may be made to the Government of India for an increase to the grant given by the State, but no grant for more than 200 sittings will be made except at seats of local Governments and Administrations, or at hill sanitariums. In the latter case, the number of European British-born subjects in Government service must exceed (without their families) 120 to warrant the grant for a church of greater accommodation than 200 sittings.

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RULE 11.—No Government grant for a church in a civil station will be made until private subscriptions have been obtained, and then the grant will not exceed double the amount thus actually realized, the maximum figure in column 2 of the table above being in any case the extreme limit of the grant towards the scale of accommodation which stands opposite in column 1. And in no case will the Government grant be allowed until these contributions together with the grant, amount to the estimated cost of the church.

RAILWAY STATIONS.

RULE 12.—Whenever there are, at any State railway station or dépôt, so situated that other church accommodation does not exist or is not available with reasonable convenience, at least 25 persons in the railway service who are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion, whether Protestant or Roman Catholic, churches will be provided by the Government for them in accordance with Rules 4, 5 and 8, the number of sittings being calculated on the principle, *mutatis mutandis*, of Rule 10, Notes (2) and (3), and the grant being in conformity with Rule 9.

RULE 13.—Whenever such separate churches are not required, church accommodation for any such persons may be provided in the plans of any church which is about to be erected at a military or civil station; but in the case of a church at a civil station, the restrictions in Rule 10, note (4), and in Rule 11, shall not apply in respect of the numbers of, and grants for, such persons.

RULE 14.—In cases where a State railway station or dépôt is considered by the railway administration to be likely to increase, such addition may be made to the number of sittings, calculated as above provided, as the Railway Department may, in each case, sanction.

NOTE.—Rules 12 to 14 apply only to State railways worked by the State and in other cases when the State is in the position of the employer of labour.

RULE 15.—In the case of church accommodation for servants of a railway not worked by State agency and not falling within the note to Rule 14, it will be within the discretion of the Board of Directors or other duly empowered representative of the Company, with the approval of the Government of India, to

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provide funds for church accommodation under Rules 12 to 14. In such cases the cost will be chargeable to the capital or revenue account of the railway as the circumstances of each case may suggest.

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RULE 16.—It is desirable, whenever such a course will not be attended by inconvenience, to combine the civil or railway with the military church of a station, the grant allowed for the church accommodation of the British troops or State railway servants before given being supplemented by a grant according to the scale shown in Rules 10 and 11, or 12 to 15, as the case may be. In special cases buildings may be rented for divine service with the previous sanction of the Government of India.

RULE 17.—In addition to church accommodation as above prescribed, a house for the chaukidar or resident bearer may be provided. In cases, however, where the church is distant from the bazar, and where special grounds are shown, accommodation may be provided for other duly authorised servants; but such further accommodation will be limited to shelter for day use only. These houses should, when practicable, be adjoining to, and not within, the church compounds; but when within them, they should be erected in keeping with the other church buildings.

RULE 18.—Grants for ecclesiastical buildings will be sanctioned only by the Government of India in the Public Works Department.

RULE 19.—The scales of accommodation and expense for all churches above laid down are in no case to be exceeded without a reference to the Government of India.

RULE 20.—Church accommodation will not usually be provided at the expense of the State for non-official residents, either British-born Europeans or others, or for official residents other than British-born or State railway servants.

RULE 21.—When private contributions are combined with a Government grant towards building a church, the procedure to be adopted is as follows :—

(a) (1) Under ordinary circumstances, the amount of private contributions being known, a definite design and estimate will

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be prepared by the Executive Engineer and submitted for sanction in the usual way, the limit by which the Executive Engineer will be guided in his designs being the aggregate of the Government grant according to the scales given in the preceding rules and the amount of private contributions actually realized.

(2) Before the work is commenced, the amount of the private contributions must be paid into a Government treasury, or guaranteed by sufficient security, and carried to credit of deposits in the accounts of the department.

NOTE.—In the case of a grant from the Church Building Fund for the diocese of Calcutta a certificate instead of a cash payment in advance may be accepted, showing the amount of the contribution to be allowed. The conditions on which this certificate may be accepted are that in every case definite arrangements must be made with the local Government or administration concerned respecting the precise date on which the contributions will be paid, and that, until the payment is made, the Government shall have a primary lien on the funds of the Society. In case of any failure in paying up the stipulated payment on the due date, the privilege herein allowed is to cease.

(3) In dealing with cases of this nature, the private contribution is to be looked upon as an addition to the Government grant, instead of the money allowed from public funds being considered as a grant-in-aid of private contributions, and the responsibility of officers of the Public Works Department or Military Works Services with respect to the preparation of estimates, and the construction of such buildings with reference to excess of expenditure over the estimate, will be as strictly enforced as where only public funds are expended.

NOTE.—In the case of State railways, the functions assigned in this and succeeding rules to the Executive Engineer will devolve on the manager.

(b) (1) In special cases, however, the Government grant for a church may, with the sanction of the Government of India, be treated as a grant-in-aid of private contributions raised for a church intended for the use of Government servants within the meaning of these rules or partly for the use of non-official residents or others for whom grants are not admissible under these rules.

(2) In such cases the plans and specifications shall be submitted to the Executive Engineer for the approval of the proper officers in the Public Works Department or Military Works Services, who shall sanction them on satisfying themselves that they are safe and suitable and can be executed for the estimated amount. The construction of the building may then be left to the managers or trustees of the private contributions raised,

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with whom must rest the responsibility for excess, if any, over the amount of this sanctioned estimate. The grant-in-aid will be paid by the civil department on the certificate of the Executive Engineer, *vide* Rules 21 (b) (3) below, and adjusted as a civil charge under the head "23—Ecclesiastical" as stated in Rule 1 above.

(3) In such cases the grant will ordinarily not be paid in full by the civil account officer until the Executive Engineer has certified that the building has been completed in accordance with the sanctioned plans and specifications, and the trust deed referred to in clause (4) below, where required, has been duly executed; but the Executive Engineer may authorize advances out of the sanctioned grant on receiving sufficient proof that the building is proceeding satisfactorily, and on the managers or trustees certifying that all subscriptions relied on in support of the application for the grant have been paid up in full or guaranteed by sufficient security.

(4) When a grant is made under clause (b) of this rule for a church intended partly for the use of non-official residents and others for whom grants are not admissible under these rules, there shall be a trust deed, duly executed by the chief magistrate of the district in which the church is situated and the Chaplain and registered, (1) declaring that the building is granted in trust for church purposes only; (2) giving to Government a prior lien on the building for the recovery of the grant in the event of the former being diverted to other purposes; (3) providing for the legal ownership of the building; and (4) indicating sufficient sources for its proper maintenance.

RULE 22.—In any case in which a church is built partly from private contributions and partly from a Government grant, the Government is entitled at any time to require that a proportion of the seats in the church, not exceeding the proportion which the Government grant bears to the whole expenditure incurred in building the church, shall be reserved for troops and other Government servants who may be allowed free seats under Rule 27.

NOTE.—This rule does not apply to cases in which pewage reduced by the amount of interest calculated at 4 per cent. on the Government grant towards the cost of construction is paid on account of seats used by troops.

RULE 23.—The preceding rules shall apply, as far as may be, to the enlargement of existing churches.

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***RULE 23 A.**—Local Governments and Administrations including the Director-General of Military Works^f Service[†] may sanction an original work including additions and alterations required for an existing Government church up to a limit of Rs. 1,500 at one time, provided that the total expenditure on the church does not exceed the total grant permissible under the rules in Part V.

***RULE 23 B.**—Expenditure in excess of that permissible under or not covered by the preceding rules, on the erection, addition, alteration or repair of a church, whether it be the property of the Government or not, or to a building subsidiary thereto, may be sanctioned by—

the Government of India subject to a limit of Rs. 1,500 for any one church;

local Governments and Administrations and the Director-General of Military Works Services[†] up to Rs. 500 for any one church for additions, alterations and repairs.

The powers of local Governments have effect from *11th September 1910* in the case of additions and alterations to a Government church; and from *27th August 1918*—in the case of repairs to a Government church, and additions, alterations and repairs to a church which is not the property of Government. Local Governments may sanction expenditure up to Rs. 500 for any one church in both the above cases even if the permissible grant had been exceeded prior to the date noted against each, irrespective of the amount of such excess.

(2) Local Governments and Administrations and the Director-General of Military Works Services have similar powers in regard to such alterations, additions and repairs (but not erection) subject to a limit of Rs. 500 in the aggregate for any one church.

NOTE.—The powers of local Governments have effect from *11th September 1910* in the case of additions and alterations to a Government church; and from *27th August 1918* in the case of additions, alterations and repairs to a church which is not the property of Government.

* Rules 23A and 23B, as printed here, were substituted for the corresponding rules by Government of India, Department of Education, Notification No. 5-C, dated the 2nd (5th) December 1918.

† The administrative powers exercised by the Directors were delegated to Deputy Directors of Commands in Government of India, Department of Education, Notification No. 5, dated the 5th January 1922 subject to the works being accepted by the General Officers Commanding-in-Chief of Commands.

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Local Governments may sanction expenditure up to Rs. 500 in the aggregate for any one church in either case, even if the permissible grant had been exceeded prior to the dates mentioned above, irrespective of the amount of such excess.

CHURCH FURNITURE.

RULE 24.—The supply of church furniture will be regulated by the following rules. All expenditure connected with the articles to be supplied by the Public Works Department will be provided for under the rules laid down for that purpose :—

(1) Each Protestant church, civil, railway or military (cathedrals excepted), will be supplied by the Public Works Department with the following articles of furniture, the cost of which will be allowed in addition to the grant for the building. The renewal and repair of such articles will also be provided for by the Public Works Department subject to the conditions of Rule 27 :—

	Maximum cost.
	Rs.
(a) Appliances to seat the congregation, and to allow them to kneel in decent comfort—	
Officers, per seat	5
„ „ stool or hassock	2
Soldiers, per seat	4
„ „ stool or hassock	1
(b) Communion table, each	45
„ rails, per running foot	4
(c) Pulpit, each	200
(d) Reading desk and stool	60
(e) Font and cover •	60
(f) Vestry almirah	45
„ table	12
• Two vestry chairs, per pair	10
(g) Two alter chairs	24
(h) Punkahs, complete, per running foot	2
Thermantidotes, when necessary, each	200
(i) Lighting apparatus, per 100 seats	100
Candlesticks for pulpits, per set	40
„ for lectern	30
„ for reading desk	30
(j) Lectern	50

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- (k) One bell of reasonable size to summon the congregation to church, at a cost not exceeding Rs. 300 for a first class church (*viz.*, those containing more than 400 sittings), and Rs. 200 for a second class church (*viz.*, those containing not more than 400 sittings).
- (l) Chicks or bamboo blinds for doors and windows where absolutely necessary.
- (m) Matting where absolutely necessary for churches with terraced floors.
- } At market rate.

The "reading desk" should be simply a desk (however appropriately shaped) and not an enclosure, expensive from its size and occupying needless space.

(2) The civil department will provide the following articles of service on the Executive Engineer's certificate of the necessity of supply. The renewal and repair of such articles will also be provided for by the civil department, subject to the conditions of Rule 27, and on production of the Executive Engineer's certificate as to the necessity for the expenditure :—

	Rs.
* Suitable set of communion plate	150
A strong box to be made in India, which may be locally purchased, for the custody of the communion plate and also for records	150
* Altar cover of red embroidered cloth	150
* Bibles and prayer-book for the clergyman	50
* Fair linen cloth and napkins for the communion service	35
* Two service books for the communion table	30

*NOTE 1.—Where the congregation choose to contribute in order to procure any of these articles (of those mentioned in clause 1) of a richer design or material, the fixed grant may, if so desired, be paid to the chaplain, and the purchase of the articles left to his and their joint discretion.

NOTE 2.—The cost of regilding articles of plate supplied under clause 2, Rule 24, will be met by the civil department, subject to the conditions of rule 27, and on the production of the Executive Engineer's certificate as to the necessity for the expenditure.

(3) In cathedrals of the Church of England, the renewal and repair of furniture and articles of service shall be provided out of the fixed monthly grants made by the civil department towards the maintenance of service, supplemented, if necessary, by contributions from the congregation.

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Each Roman Catholic church built by Government, civil, railway, or military will be supplied by the Public Works Department with the following articles of furniture, the cost of which will be allowed in addition to the grant for the building. The renewal and repair of such articles will also be provided for by the Public Works Department, subject to the conditions of Rule 27 :—

					Maximum cost.
					Rs.
(a)	One bookstand	..	..	..	8
(b)	One almirah for altar vestments, etc., at least 4 feet long by 2 feet 5 inches broad	..	..	..	45
(c)	Three altar chairs for officiant and assistants	..	..	..	36
(d)	One table and three chairs for the vestry	..	..	..	27
(e)	One font and cover	..	..	..	60
(f)	Seats and kneeling accommodation for the congregation—				
	Officers, per seat	..	..	..	5
	„ „ stool	..	..	..	2
	Soldiers, per seat	..	..	..	4
	„ „ stool	..	..	..	1
(g)	Altar table	..	..	..	45
(h)	Communion rail, per running foot	..	..	..	4
(i)	Pulpit each	..	..	..	200
(j)	Punkahs, where required complete, per running foot	..	..	..	2
(k)	Thermantidotes, where necessary	..	..	..	200
(l)	Apparatus for lighting, per 100 seats	..	..	..	100
(m)	One bell as in (k) clause.				
(n)	Chicks or bamboo blinds for doors and windows where absolutely necessary.	} Market rate.			
(o)	Matting, where absolutely necessary, for churches with terraced floor.				

A second altar table may be supplied to churches intended to accommodate more than 500 persons.

(5) The following articles of service will be supplied to Roman Catholic churches by the Military Department on the Executive Engineer's certificate of the necessity of original supply. The renewal and repair of such articles will also be provided for, subject to the conditions of Rule 27, and on

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the production of the Executive Engineer's certificate as to the necessity for the expenditure. The articles required for churches at military stations will be supplied and repaired or renewed by the military department, and those for churches at civil and State railway stations by the civil department :—

				Rs.
(1) One tabernacle, inside covered with silk	..	..	150	
(2) One pyx with silver cup, inside gilt	..	..	100	
(3) One chalice	..	..	100	
(4) One monstrance	..	..	180	
(5) Six altar candlesticks and crucifix	..	..	180	
(6) Two cruets and one plate	..	..	10	
(7) One altar lamp	..	..	30	
(8) One missal	..	..	25	
(9) Altar canons (one set of three)	..	..	8	
(10) Altar vestments of silk (five sets of the five colours)	..	..	300	
(11) Two copes, one white and one black, of silk	..	..	120	
(12) Humeral for benediction	..	..	30	
(13) Altar linen, comprising albs, altar covers, communion cloth, etc.	..	..	80	

NOTE.—The cost of regilding articles of plate supplied under the foregoing rule will be met by the military or civil department, subject to the conditions of Rule 27, and on the production of the Executive Engineer's certificate as to the necessity for the expenditure.

(6) Churches rented by Government or Government buildings set apart temporarily as churches, for the use of European troops or European-born subjects in the service of Government, or of State railway servants, should be supplied by the departments concerned (*vide* clauses 1, 2, 4 and 5) with such church furniture and articles of service as are absolutely necessary for the performance of divine service. The number and description of the articles to be supplied should be determined by a committee, consisting of the Chaplain, the Executive Engineer, and the chief local magistrate. In the case of churches for troops or for State railway servants, the senior military officer, or the manager of the railway, will take the place of the chief local magistrate.

The articles of furniture and service should be of the plainest description unless there is under construction by

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Government a church for which church furniture and articles of service would have to be supplied under clauses 1, 2, 4 and 5.

Articles supplied for use in temporary churches should be returned into store when the building ceases to be used as a church, unless they are required for supply to a permanent church built by Government.

(7) All applications for funds for the supply to Roman Catholic churches of the articles of service mentioned in clause 5 should be submitted through the Roman Catholic Bishop of the diocese in which the church is situated.

(8) The following articles of furniture will be supplied by the Public Works Department for lych-gates of Government cemeteries :—

				Maximum cost.
				Rs.
Two benches at Rs. 9 each	..	..	..	18
One small table	..	..	..	12
Two chairs at Rs. 5 each	..	..	..	10
A wheeled bier	..	..	..	350

NOTE.—In stations where no hearse or other suitable means of conveyance are available, the use of the bier is permissible for the conveyance of the dead to the cemetery.

(9) While the rates shown in clauses (1), (2), (4), (5), and (8) of this rule should not ordinarily be exceeded, local Governments may sanction excess expenditure on particular articles of furniture, provided that the excess is covered by savings on other articles, the supply of which is admissible under the rules and for which definite rates have been fixed.

RULE 25.—The Executive Engineer will be guided, in granting the certificate alluded to in clauses 2 and 5 of Rule 24, by the following principles :—

Class I—Churches built by Government.—The certificate should state that the church was built by Government for the use of European troops or European British-born subjects in the service of Government, or of State railway servants, and is still maintained for the same purpose.

Class II—Churches which have received building grants from Government.—The certificate should state that the church received a building grant of Rs.—, equal to the—.

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part of the total cost of the building, and that the grant was made on account of European troops or European British-born subjects in the service of Government or of State railway servants, and that the building is still used by them.

For this class of churches a proportion of the standard cost of the articles of service will be sanctioned equal to the proportion of the grant-in-aid to the total cost of the building itself.

Class III—Churches rented by Government and Government buildings temporarily set apart as churches.—The certificate should state that the building is wholly rented by Government or is a Government building temporarily set apart as a church for the use of European troops or European British-born subjects in the service of Government, or of State railway servants.

NOTE.—The required certificates should afford information as to when the article was originally supplied and by whom, and the reason for recommending its renewal. When, however, Government pay for the use of a certain varying number of seats in a church, the hire of the seats should include everything necessary for the performance of service.

RULE 26.—When a church, whether Protestant or Roman Catholic, is to be furnished, the Executive Engineer should communicate with the ecclesiastical authorities concerned with a view to afford the congregation an opportunity of furnishing the church by private subscriptions in more costly style, should they wish to do so. It is to be understood, however, that any article of furniture to which any public funds may have been applied will remain the sole property of Government, even though a portion of its cost may have been contributed by private persons. And in cases where articles of furniture are procured from England, they should be purchased through the Secretary of State in the ordinary way, with the exception of articles to which note 1 to clause (2) of Rule 24 applies, which may be purchased as therein allowed.

In cases in which articles of furniture supplied wholly or in part from Government funds are considered to have become obsolete or unsuitable, though not necessarily unserviceable, they may, with the previous approval of the local Government, be sold and the sale proceeds utilized towards the cost of replacing

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them, provided always that sufficient private subscriptions are forthcoming to ensure the replacement of the old articles by new ones of greater value or more appropriate design.

RULE 27.—Government will not ordinarily undertake the cost of the renewal and repair of furniture and articles of service in churches, which are not primarily intended for the accommodation of troops. Where pew rents are charged, the cost of such renewals and repairs will be met from the pew rent fund; where pew rents are not charged, it is expected that the cost will be met from contributions by private persons and members of the congregation. In churches in which a portion of the seats are actually reserved by Government for troops or other Government servants entitled to free seats, the Government will pay a share of the cost of renewals and repairs equal to the proportion which the number of seats so reserved bears to the whole number of seats in the church. Seats will be reserved by Government under this rule only for troops and military officers on duty with troops, and for such Government servants of the classes described in Rule 10, and State railway servants of the classes described in Rule 12, as cannot afford to pay for seats. But all Government servants (other than troops and military officers on duty with them), who are in a position to pay for seats, will be liable to be charged pew rents.

Local Governments and Administrations including the Director-General of Military Works Services may sanction proposals relating to the renewal and repairs of furniture and articles of service which are admissible under this rule.

RULE 28.—In cases in which articles of furniture belonging to a Government church are stolen, an immediate enquiry should be held in view to ascertaining whether the loss was caused through the negligence of the person responsible for the custody of such furniture. In the case of Protestant churches at civil or railway stations, the enquiry should be conducted by the Chaplain and the members of the church committee; and in the case of Roman Catholic churches at such stations, by the Chaplain in charge and the chief civil officer of the place, or such other person or persons as the chief civil officer may nominate for that purpose. As regards Protestant and Roman Catholic churches in cantonments, the investigation should be made by a committee assembled under the orders of the Officer

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Commanding, as is the case in respect of all other enquiries into loss of Government property, the Chaplain in charge being invited either to be a member of the committee or to give evidence before it.

(2) If the result of the enquiry should be to show that the loss was occasioned by negligence on the part of the person responsible for the custody of the furniture, such person should, if possible, be required to make good the loss; or if it should appear that the loss was due to circumstances beyond the control of the responsible officer, then the Government of India will be prepared to consider an application for the replacement, at the public expense, of the articles stolen. Such application should be submitted through the ordinary channels, and should be accompanied by a full report of the enquiry.

RULE 29.—The care of church clocks is to be charged against the pew rent fund, where it exists. Where no such fund exists, the cost of maintaining the clocks will be borne by Government.

RULE 30.—The pay of chaukidars of churches will be disbursed through Chaplains.

RULE 31.—Anglican and Roman Catholic churches are under the control of the Bishop of the diocese in respect to the erection of tablets, ornaments, etc., while in course of construction, as well as after completion and consecration.

OWNERSHIP AND REPAIR OF CHURCHES.

RULE 32.—All churches built under these rules, except Rule 21, clause (b), shall be considered the property of Government.

As a general rule, all churches, whether Protestant or Roman Catholic, which have in past times been built by Government, are the property of Government.

Churches whether built wholly by private contributions or by such contributions jointly with State grants, which have been borne for a series of years on the books of the Public Works Department or Military Works Services and have been repaired

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and otherwise dealt with, unchallenged, as Government buildings, shall be deemed to be the property of Government.

Churches built wholly or in part by private contributions which have not been so borne, repaired or dealt with, but which may be taken over on behalf of Government, under sanction of competent authority, shall be brought on the books of the Public Works Department or Military Works Services as the property of Government.

RULE 33.—All churches which are the property of Government shall be in charge of the Executive Engineer, and shall be repaired under the ordinary rules of the Public Works Department.

In every case in which any alteration in a church belonging to Government, which affects its structure or its permanent fittings, may be desired by the Chaplain or other clergy, the Executive Engineer must be consulted and his consent obtained in writing before the alteration is carried out.

COMPENSATION FOR ACCOMMODATION IN CHURCHES NEITHER BELONGING TO, NOR RENTED BY, GOVERNMENT.

RULE 34.—The rate of compensation for sittings for Protestant and Roman Catholic soldiers is fixed at Rs. 7 per seat per annum. Broken periods within the year shall be counted as a year; but when sittings are occupied consecutively for any period exceeding twelve months, payment will be made for the number of months in excess of the year, for which the sittings are so occupied, at the rate fixed for the year.

NOTE 1.—The payment should, as far as possible, be regulated by the official year.

NOTE 2.—Whenever a church has been built with the aid of a grant from Government under Rule 21 (b), the pewage otherwise admissible for seats occupied in that church will be reduced by the amount of interest calculated at 4 per cent. on the sum contributed by Government towards the cost of its construction.

RULE 35.—The number of sittings for which compensation is allowed will be regulated by the highest attendance at a parade service during the year of soldiers and their families

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(two children up to the age of 16 being counted as one adult) actually quartered in the station, subject to the following maximum limits :—

Unit.	Church of England, Church of Scotland and other Protestant denominations recognised by the Government of India.	Roman Catholics.
Battalion of British Infantry.. ..	450	340
Head-quarters Wing, British Infantry ..	250	190
Detached Wing, British Infantry ..	200	150
Regiment of British Cavalry	275	210
Battery of Royal Horse or Field Artillery	70	55
Garrison Company, Royal Artillery ..	65	50
Mountain Battery, Royal Artillery ..	50	35
Heavy Field Battery, Royal Artillery ..	45	35
Convalescent depots and miscellaneous detachments, per section of 100 men ..	45	35

NOTE.—These numbers include soldiers' families.

RULE 36.—Compensation may be charged for sittings provided for British-born commissioned and non-commissioned officers (including families) employed on the staff or with Indian regiments, in addition to the number of sittings for which compensation is admissible under Rule 35.

RULE 37.—Compensation may, under the conditions of Rule 34, be paid for Protestant or Roman Catholic State railway servants for whom church accommodation has not been provided by Government; the number of sittings for which compensation may be allowed being regulated by the highest attendance on any one occasion during the year of railway servants and their families (two children up to 16 being taken as one adult) who

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are of European descent, pure or mixed, retaining European habits and modes of life and professing the Christian religion.

RULE 38.—The number of sittings for which compensation is allowed is subject as a maximum to the number of sittings which the church contains, reckoned at the rate of one sitting for each six superficial feet of the area provided for the accommodation of the congregation.

RULE 39.—Local Governments and Administrations are authorized to sanction the payment of compensation for sittings on the condition that the rules are strictly observed, and that all cases in which the application of the rules is doubtful are submitted for the orders of the Government of India. Applications for compensation must be supported by a certificate from the officer commanding the station or the manager of the railway of the number of soldiers or State railway servants, and their families for whom accommodation has been obtained under Rules 35, 36 and 37.

RULE 40.—The outlay will appear in the departmental budget estimates and accounts under head of “ Civil Buildings —Repairs ”.

APPENDIX A.

Home Department resolution Nos. 6-370-382 (Ecclesiastical), dated Simla, the 9th November 1876.

READ the Home Department resolution Nos. 314 to 318, dated 6th October 1875, appointing a committee to report upon the following matters connected with ecclesiastical administration:—

- (1) The framing of joint estimates for expenditure on cemeteries or churches by the Executive Engineer and clergymen in charge.
- (2) A revision of establishments for cemeteries according to their area.
- (3) The size of monuments and amount of ground that may be enclosed.
- (4) Provision for planting cemeteries and preserving them in decent order.
- (5) Mode of supply of certain articles of church furniture.
- (6) The substitution of three for two classes of churches with respect to the expenditure allowed for them by Government.

READ the report of the committee, dated 29th October 1875.

RESOLUTION.—The report of the committee has been considered by the Governor-General in Council, who desires to express to the committee his satisfaction at the result of their labours.

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The following rules have been approved relative to the subjects referred to the committee for report :—

1. Churches and cemeteries have already been divided into two classes (Public Works Department, No. 486-A.G., dated the 13th July 1874)—(1) those in stations where there are military cantonments and the military works which are under the charge of the *Director-General of Military Works*; and (2) those in other military cantonments and civil stations.

In both classes of stations joint estimates* of expenditure should be framed annually by the undermentioned officers :—

- (a) By the chief magistrate of the district and by the Chaplain—
In the case of all expenditure connected with establishments, *e.g.*, pay of servants; alterations in their pay or number, etc., also all expenditure by Government connected with the provision of articles of church furniture supplied by the civil department. (Financial Department resolution, No. 87, dated the 9th January 1875.)

Funds for the above will be provided by the Civil Department.

- (b) By the Executive Engineer and by the Chaplain.—In the case of all expenditure connected with (a) repairs and additions to church fabric, to church compound or cemetery walls, to church or cemetery gates, walks, wells, chaukidars or other church servants' houses, (b) provision of necessary appliances for graves or for the repair of tombs or for the planting of trees and shrubs in cemeteries and keeping the same in decent order; also all expenditure by Government connected with the provision of articles of church furniture supplied by the Public Works Department. (Financial Department resolutions, No. 87, dated the 9th January 1875; No. 2024, dated the 31st March 1875; and No. 675, dated the 9th February 1876.)

Funds for the above will be provided by the Public Works Department.

The estimates of expenditure to be prepared by the Executive Engineer and the Chaplain should show distinctly the probable charge under each of the following heads :—

- (i) New works connected with additions to existing churches and improvements to church compound.
- (ii) New supplies of furniture for churches and sanctioned articles of church use.
- (iii) New works connected with additions to existing burial grounds.

*The estimates should be for the financial year, and should be prepared in advance as is prescribed for other budget estimates.

NOTE.—Modifications of the original orders are shown in italics.

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- (iv) Repairs to churches and church furniture and maintenance of church compound.
- (v) Repairs to burial grounds to be executed by Public Works officers.
- (vi) Repairs to burial grounds, including planting and cleaning, to be entrusted to the Chaplain or chief civil or military officer of the station or cantonment, under paragraph 4.

It would be convenient if distinct estimates were prepared for each of these classes of expenditure.

The provision of funds to meet the charges above enumerated will be made in the budget estimate of the Public Works Department. The estimates for the same will be subject to the scrutiny of and be passed by, the Superintending or Chief Engineer or local Government or Administration, according to the rules in force in the Public Works Department.

The incidence of cost of burial grounds is given in Volume I, paragraph 829 of the Public Works Department Code, and provision will accordingly be made for such charges in the Imperial or Provincial Budget Estimates as the case may be.

2. The following scale of establishments should be maintained at all cemeteries :—

- (i) For a cemetery of which the area is 5 acres or less, on mali-chaukidar;
- (ii) For a cemetery of which the area is more than 5 and less than 10 acres, one mali-chaukidar and one assistant coolie;
- (iii) For a cemetery of which the area is more than 10 and less than 15 acres, one mali-chaukidar and two assistant coolies; and
- (iv) For a cemetery of which the area is more than 15 acres, one mali-chaukidar and three assistant coolies.

Where the above scale of establishment is considered insufficient for preserving a cemetery in decent order, the local Government may, subject to the ordinary rules regulating its financial powers, sanction the employment (permanent or temporary) of an additional assistant coolie in each of the cases mentioned above.

It is left to the local Governments and Administrations to determine the proper wages to be given to each servant. *The charge will be included in the Civil Budget Estimate under Imperial or Provincial, as the case may be.*

* * * * *

4. No portion of the receipts* from cemeteries and church compound should be retained by any Government officer to be directly expended by himself; all such receipts should be paid in to the civil treasury to the

*Money realised by the sale of fruit or flowers grown in cemeteries may be left at the disposal of the church or cemetery authorities. See Order printed as No. 496, *post*, p. 96.

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credit of Government under "XXXI—Civil Works," Imperial or Provincial, as the case may be. But the amount passed upon the joint estimate framed by the Executive Engineer and Chaplain to provide for planting a cemetery and preserving it in decent* order should be entrusted to the Chaplain where there is one. Where there is no resident Chaplain, the amount should be placed at the disposal of the chief magistrate on the spot, or of the senior military officer if the cemetery is attached to a military cantonment. The necessary funds for the purpose will be advanced by the Executive Engineer concerned to the Chaplain or civil or military officer. Bills for the expenditure should be rendered by the officer to whom the advance has been made, either monthly or otherwise, to the Executive Engineer, who will charge for the amount thereof in the usual way in his accounts. Until the bills are received and charged off, the advance will be placed in the miscellaneous advance account of the Executive Engineer. All planting of shrubs and trees† by private persons in cemeteries should be under the control of the Chaplain if resident, otherwise under that of the magistrate or senior military officer, as the case may be. When practicable, a well should be sunk in or near every cemetery.

* * * * *

5. It should be understood that the Government cannot provide cemeteries at the public expense for native Christian communities.

NOTE.—Where their number is small, the question is of little importance and is best arranged by mutual concessions or by special provisions made locally by the parties immediately concerned. And I am to suggest for His Lordship's consideration whether, if the necessity of dealing at the present time with this matter of native Christian interment be in his judgment unavoidably established, it should not be carefully examined in consultation with the several local Governments, having regard to the diverse needs and circumstances of the population in each separate province. (Letter No. 364, dated the 9th November 1877.)

* * * * *

*The term "decent order" means that Government will provide for the purchase and planting of trees and shrubs and their up-keep including reasonable expenditure on watering (including, when necessary, the employment of bullocks and attendants), and necessary implements. The outlay on operations having for their object the ornamentation or embellishment of cemeteries or the maintenance of a high standard of gardening, e.g., the provision of annual flowering plants, should be met otherwise than from State Funds.

†In regard to churches and cemeteries situated within the limits of a military cantonment the Government of India have decided (Home Department letter to the Ven'ble the Archdeacon of Calcutta, No. 110, dated the 22nd May 1883)—

- (1) that the Chaplain is required to obtain the permission of the officer commanding the station before ordering a tree to be cut down in a cemetery or church compound situated within the limits of a cantonment;
- (2) that the officer commanding the station may order a tree to be cut down in the cemetery or church compound without the Chaplain's consent;
- (3) that it rests with the Chaplain to sell the trees cut down in the cemetery or church compound, the proceeds being paid in, as required by the standing rules, to the civil treasury to the credit of the Public Works Department; and
- (4) that the consent of the cantonment authorities should be obtained in respect of all repairs or alterations over which they may exercise control under Chapter VII of the Cantonment Code, 1912.

These orders, however, do not interfere with the duty of the Chaplain to see that the cemetery is kept clean of rank vegetation, shrubs and undergrowth which are not included under the designation of trees. (Home Department letter to the Ven'ble the Archdeacon of Calcutta, No. 148, dated the 26th June 1883.)

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Finance Department resolution No. 2202 (Expenditure), dated Simla, the 15th August 1876.

READ certain papers relative to the reduction of minor charges on account of church establishments in India.

RESOLUTION.—After consultation with the several local Governments and Administrations it was decided in February 1875 to reduce the cost of church establishment in India. To carry out this decision, the scale of charges below was fixed for general adoption, with the reservation that in some places somewhat higher charges might be allowed under exceptional circumstances; and that in the case of third class (non-military) churches, with fluctuating and very limited congregations, a moderate fixed allowance might be granted for lighting and sacramental elements. In accordance with this decision, the several local Governments and Administrations were requested to submit a fresh classification of military churches, and scale of charges in accordance with the principles thus laid down.

First class (churches, the property of Government, containing more than 400 sittings at stations where there are European troops):—

			Rs.
1 clerk	...	...	12
1 chaukidar-bearer	...	...	6
1 water-carrier	...	...	5
1 sweeper	...	...	4
Lighting	...	...	20
Total			47 a month.

Second class (churches, the property of Government, containing less than 400 sittings at stations where there are European troops):—

			Rs.
1 chaukidar-bearer	...	...	5
1 sweeper	...	...	4
Lighting	...	...	10
Total			19 a month.

Third class (churches, the property of Government, at stations with no troops, or with only native troops):—

			Rs.
1 chaukidar-bearer	...	...	5

2. After consideration of the reports called for the Governor-General in Council is pleased to pass the following orders.

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3. If a clerk is now employed in any second class military church he need not be dismissed; the full reduction of the establishment must await the occurrence of a vacancy.

4. In Madras, including Mysore, but excluding Berar, there are 56 churches [8 first class (military), 6 second class (military) and 42 third class (non-military)] and the cost of establishments on the scale laid down by the Government of India would amount to Rs. 700 a month as against a present charge of Rs. 1,917½. The Government of Madras recommend, however, that the pay of chaukidar-bearers be fixed at Rs. 7 instead of Rs. 5 each a month; that an establishment of Rs. 47 a month be allowed to the church at Black Town; and that to 5 of the remaining 36 third class non-military churches, the special allowances noted below be allowed:—

	Rs.
1 bearer ...	7
1 sweeper ...	5
Lighting allowance ...	18
Total ...	30 each.

These proposals are approved with effect from 1st April 1877. A tabular statement showing the financial results of the measure, and including, as a temporary charge, the pay of such clerks as are now on the establishments of the second class military churches, should be forwarded for formal sanction.

5. The Government of Bombay propose (1) to raise the pay of chaukidar-bearers; (2) to allow a peon to each Chaplain; (3) to retain clerks for second class military churches; (4) to do away with water-carriers and sweepers, and provide for the duties from the contingent allowance of Rs. 20 a month for lighting for first class churches; and (5) to allow a small contingent allowance to poor third class non-military churches. The tabular statement submitted by the Bombay Government also shows other variations from the standard scale fixed in 1875. The Governor-General in Council regrets that he is unable to sanction peons for Chaplains in Bombay; but he is pleased to sanction the following scale for adoption in the Bombay Presidency from 1st April 1877, with a request that a tabular statement showing the charges now made may be forwarded to Government for communication to the audit department:—

	First class military churches.	Second class military churches.	Third class military churches.
	Rs.	Rs.	Rs.
1 clerk 	A	....	....
1 chaukidar-bearer 	7	7	7
Contingent allowance to cover lighting, sweepers and water-carriers' wages.	20	10	B

A.—On the pay proposed by the Archdeacon of Bombay.

B.—A list of the poorer churches, for which a special contingent allowance is asked, should be entered in the tabular statement.

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6. The proposal of the Government of Bengal in respect to the six military (first class) churches, including the two within Fort William, for which the authorized allowance of Rs. 47 a month is considered to be sufficient, is sanctioned with effect from the 1st April 1876; rupees 100 a month is also allowed for each of the four (third class) non-military presidency churches (St. John's, Old Church, St. James's, St. Thomas's), from 1st April 1877 for two years, subject to reconsideration at the end of that period; and an allowance of Rs. 55 a month is sanctioned for St. Stephen's church, Kidderpore, and the church at Howrah, on the same terms. Considering the peculiar character of St. Andrew's Kirk in Calcutta and its use by the military, the recommendation of the Reverend Mr. Thomson for an allowance of Rs. 100 when there are two Chaplains, and Rs. 185 a month when there is one, is approved from the same date. The necessity for so large an allowance* as Rs. 32 a month for the care of the clock must be further established. The entire services of a competent native artisan could probably be secured for a much smaller sum.

7. In respect to the non-military (third class) churches in Bengal, the Governor-General in Council considers that the scale laid down in February 1875 should be more closely adhered to than is proposed by the Government of Bengal. The exceptional allowances there contemplated were intended only for churches with *fluctuating and limited congregations* and not for general adoption. The churches at Dacca, Cuttack, Berhampore, and other places do not appear to be of this class. His Excellency in Council desires, therefore, that the Government of Bengal will submit a tabular statement more in accordance with the scale laid down in February 1875, and showing the financial results of the arrangements now sanctioned for church establishments in Bengal.

8. The classification of churches submitted by the Government of the North-Western Provinces, shows that there are 36 churches [7 first class (military) 14 second class (military), (both classes including 3 Roman Catholic churches) and 15 third class (non-military)] the proposed cost for the establishment of which is Rs. 670. But it appears doubtful if this classification includes the Episcopalian and Presbyterian churches at Allahabad. This should now be made clear; and the church at Chunar should be ranked as a third class (non-military) church, and not as a second class military church. The usual tabular statement should also be submitted showing the financial result of the charges now authorized with effect from the beginning of the next financial year.

9. There are 48 churches in the Punjab, and the cost of the establishments proposed for them is Rs. 878 a month. It is also

*This charge was subsequently accepted by the Government of India as an ecclesiastical charge and as part of the church allowance which is given in consideration of the benefit derived by the public from the use of the clock. (Letter to Government of Bengal, No. 316, dated the 27th September 1877.)

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recommended that Rs. 50 a month may be placed at the disposal of the Government of the Punjab for allotments when necessary, to the poorer third class (non-military) churches. The proposals of the Government of the Punjab are sanctioned with effect from 1st April 1877. The usual tabular statement should be submitted.

10. There are 15 churches in the Central Provinces, the cost of the establishments of which is Rs. 205 a month. Revised establishments as shown below are sanctioned for these churches, resulting in an increase of Rs. 17 a month over the existing charge.

				Existing cost per mensem.	Now sanctioned per mensem.
				Rs.	Rs.
First class church—					
At Kamptee	..	..	..	71	47(a)
At Saugor	..	..	..	39	47(a)
Second class church—					
At Jubbulpore	..	..	..	38	31(b)
At Sitabuldi, Nagpur		..	..	40	31(b)
Third class church—					
At Narsingpur, Nimar and Seoni			..	17	18
At Chanda, Wardha, Bhandara, Raipur					
Hoshangabad, Damoh, Betul, and					
Chindwara	..	..	..	..	48
Total				205	222
				Increase	17

(a)—As detailed in paragraph 1 of this resolution.

(b)—Ditto *plus* the pay of a clerk, temporarily, as sanctioned in paragraph 3.

11. The Chief Commissioner of British Burma submits a list of church establishments in that province, and recommends "that the establishments should be restricted to the scale fixed by the Government of India; but that the rates of pay should be in accordance with those which are customary throughout Burma, where the cost of living

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is greatly in excess of that of India". He also recommends that an allowance of Rs. 30 a month may be granted to the Roman Catholic Church at Thayetmyo. In accordance with these recommendations the establishments noted below, which are in conformity with the scale laid down in February 1875, are sanctioned for the churches in British Burma with effect from 1st April 1877:—

	First class Rangoon church.	First class Rangoon town.	First class Thayetmyo Protestant church.	Second class Thayetmyo Roman Catholic church.	First class Toungoo.	Third Class.				Total.
						Bassein.	Moulmein.	Akyab.	Kyaukpheyyoo.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 clerk ..	12	12	12	..	12	..	..	..	..	48
1 chaukidar-bearer.	10	10	10	10	10	10	10	8	8	86
1 water-carrier	9	..	10	..	8	..	..	..	..	27
1 sweeper ..	6	6	5	5	6	..	..	..	..	28
Lighting, etc.	30	15	30	15	15	..	..	..	5	110
	67	43	67	30	51	10	10	8	13	299
Present cost ..	95-8	67-10	80	..	55	10	114	15	..	437-2
Decrease ..	..	..	..	..	..	..	..	..	..	138-2

12. In addition to the higher rates of pay for chaukidar-bearer on account of the prevalent wages in the Hyderabad Assigned Districts, the Resident at Hyderabad proposes to add 8 peons at a cost of Rs. 56

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a month to the authorized scale of church establishments. The Governor-General in Council regrets that he is unable to depart from the scale already fixed, but is pleased to sanction the other proposals as shown below from the beginning of the financial year:—

	Clerk.	Chaukidar-bearer.	Water-carrier.	Sweeper.	Lighting, etc.	Total.	Existing cost.	Saving.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class church at Secunderabad.	12	6	5	4	20	47	64	17
Ditto at Trimulgherry	12	6	5	4	20	47	74	27
Second class church at Bolaram	*8	6	..	4	10	28	51	23
Third class church at Aurangabad.	..	8	..	..	..	8	33	25
Ditto at Jalna ..	..	8	..	..	..	8	7	*1
Ditto at Hingali ..	..	8	..	..	..	8	20	21
<i>Paid from Berar Revenues.</i>								
Third class church at Akola	..	8	..	..	..	8	48	40
Ditto at Ellichpur ..	..	8	..	..	..	8	27	19
Ditto at Amraoti ..	..	8	..	..	..	8	48	40
Total ..	32	66	10	12	50	170	372	202

* Till vacancy occurs.

13. The list submitted by the Chief Commissioner of Oudh shows that there are only 6 churches in Oudh—3 of the first and 3 of the second class. The proposed classification of these churches is approved, with effect from 1st April 1877, with a request that a tabular statement may now be forwarded.

14. The Chief Commissioner of Assam states that there are in Assam six third class (non-military) churches, and proposes to pay the chaukidar-bearers at Rs. 10 each a month, remarking that "this is the lowest salary on which a servant can be entertained to perform the above duties in this province". The Governor-General in Council

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sanctions a chaukidar-bearer for each of the churches in Assam on the pay of Rs. 6 each a month from 1st April 1877, and requests that the usual tabular statement may now be forwarded.

NOTE I.—Roman Catholic churches or chapels, which are the property of Government and which do not receive the allowances for establishment, lighting, etc., admissible under Army Regulations, India, Volume 1, Article 391, are entitled to receive the allowances set forth in the Finance Department Resolution No. 2202 of the 15th August 1876.

NOTE II.—When a first class church receives an allowance of less than Rs. 47 a month under the military rule referred to in Note I, it is entitled also to an allowance from civil funds equal to the difference between the maximum permissible (namely, Rs. 47) and the amount paid under military rules.

NOTE III.—The Government of India authorize local Governments and Administrations to sanction higher rates of pay for church establishments, when the rates fixed in the above resolution and Notes I and II are clearly inadequate.

Finance Department resolution No. 2719, dated Simla, 25th November 1876.

READ again Finance Department resolution No. 2202, dated the 15th August 1876, sanctioning a scale of charges for church establishments in India.

READ also a letter from the Government of Bombay, to the Secretary to the Government of India in the Home Department, No. 199, dated the 28th July 1876, soliciting sanction to the entertainment of a church servant at Asirgarh on a pay of Rs. 7 per mensem from 15th April 1876.

RESOLUTION.—Sanctioned. For the future the President in Council is pleased to empower local Governments to sanction church establishments within the limits fixed in Financial resolution No. 2202, dated 15th August 1876, without reference to the Government of India, on the understanding that charges thus sanctioned will be entered in the monthly statements of charges locally sanctioned.

Letter No. 7, dated the 9th January 1878; from the Officiating Secretary to the Government of India, Home Department, to the Secretary to the Government of Madras.

I am directed to acknowledge your letter, dated the 2nd January 1877, No. 2, submitting, for approval, the proceedings of the Madras Government determining the proposed scale of establishments for the cathedral.

2. In reply, I am to say that the Governor-General in Council is pleased to fix a limit of Rs. 400 per mensem as the maximum grant towards the maintenance of the establishment of the cathedral, with effect from 1st April 1878.

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Letter No. 9, dated the 9th January 1878, from the Officiating Secretary to the Government of India, Home Department, to the Secretary to the Government of Bengal.

With reference to paragraph 8 of your letter, dated the 5th February 1877, No. 376, regarding the establishment at St. Paul's Cathedral, Calcutta, I am directed to say that the Governor-General in Council is pleased to comply with the recommendation of His Honour the Lieutenant-Governor and sanctions the continuance of the Government grant of Rs. 400 per mensem at present made towards the maintenance of the cathedral establishment.

Letter No. 11, dated the 9th January 1878, from the Officiating Secretary to the Government of India, Home Department, to the Secretary to the Government of Bombay, Ecclesiastical Department.

With reference to the correspondence ending with your letter, dated the 29th November last, No. 249, regarding the establishment at St. Thomas's Cathedral, Bombay, I am directed to observe that it appears from the papers submitted that the cost of the cathedral establishment and contingent charges amounts to Rs. 1,084 per mensem, and that the trustees of the cathedral object to any reduction being made, holding that under the trust deed they have an indefeasible right to claim from Government both establishment and contingent charges on the existing scale.

2. The Governor-General in Council does not admit that the trustees alone have the power to decide the question at issue, but His Excellency in Council does not desire to press the matter, and leaves it to be settled by the Bombay Government on the most favourable terms which may be found possible.

3. I am to add that a maximum grant of Rs. 400 per mensem has been fixed for the Cathedrals at Calcutta and Madras.

*Finance Department resolution No. 416, dated Simla,
the 9th November 1881.*

READ—Office memorandum from the Military to the Home Department (Ecclesiastical), No. 1618-S.D., dated the 17th October 1881, proposing a general rule to regulate the incidence of charges on account of clerical and menial establishments for religious services in connection with the troops.

The undersigned is desired to acknowledge the receipt of the docket from the Home Department, No. 75, dated 5th May 1881, on the subject of the provision of a clerical and menial establishment for Presbyterian religious service in connection with troops. The case in point is that of the 72nd Highlanders,

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2. In reply he is to forward the correspondence (from the Adjutant-General in India, No. 2795-B., dated the 29th June 1881 and from the Controller of Military Accounts, Bengal, No. 10642) and to suggest that, as (in regard to the general question) there would seem to be some doubt as to the proper incidence of charges on account of such establishment, the present opportunity be taken to settle the question finally.

3. The present rule as regards Chaplains is understood to be as follows, *viz* :—

The Church of England Chaplains and the church establishments are paid in the Civil Department, even though employed in a cantonment solely for the use of the troops.

The pay of the Roman Catholic Chaplains and of the chapel establishments engaged in the service of the troops is borne by the Military Department.

The pay of Presbyterian Chaplains and of the church establishments at ordinary stations is borne by the Civil Department, but the pay of Presbyterian Chaplains with Highland regiments is a military charge.

4. It seems, therefore, to the Military Department right that the charge on account of establishments for the church services of Highland regiments should also be a military charge, when the Chaplain employed in the services is paid by the Military Department, and that in all other cases where there is a service performed for Presbyterian troops by a civil Presbyterian, Wesleyan or other Chaplain, the charge for his services and any temporary establishment should be borne by the Civil Department.

5. The Military Department considers that the above would be a clearly defined rule which would prevent the mistakes which appear to have been made on more than one occasion in regard to the debit of such charges, and the undersigned is to recommend its adoption to the Home Department.

* * * * *

RESOLUTION.—The rule proposed in paragraph 4 is sanctioned.

APPENDIX B.

*Home Department Resolution Nos. 2—275 to 287 (Ecclesiastical),
dated Simla, the 8th September 1875.*

READ the undermentioned correspondence relative to a proposed revision of the rules at present in force for the guidance of Chaplains of the Church of England in regard to the burial of such persons as

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have laid violent hands upon themselves; and of those who, having been members of the Roman Catholic Church, have been refused burial by the priests of that church:—

From the Government of Fort St. George, No. 142, dated 12th June 1874, and No. 203, dated 28th August 1874.

To the Solicitor to Government, No. 327, dated 22nd September 1874.

From the Solicitor to Government, No. 2316, dated 26th September 1874.

From the Lord Bishop of Calcutta, dated 13th January 1875.

RESOLUTION.—The first question was raised by the refusal of the Reverend C. H. Deane, Chaplain of Bangalore, to read the funeral service over a person who was found by a court of inquest to have committed suicide while in a state of temporary insanity.

2. The subjoined letter to Mr. Knox, dated 2nd January 1874, from the Reverend C. H. Deane, sets forth the ground of his refusal:

“When I answered your memorandum about the internment of the remains of the late Sergeant Spiers of the 18th Hussars, I was not aware that he had committed suicide. If, as I understand, there is no doubt that he poisoned himself, I regret to say that I shall not be able to officiate at his funeral. The Rubric before the burial service distinctly forbids it to be used for any that ‘have laid violent hands upon themselves,’ so that I have no option in the matter. The grave will be ready at 5 P.M., but no service can be used.”

3. The view taken of the question by the Right Reverend the Bishop of Madras is stated in the subjoined letter to the Chief Secretary to the Government of Fort St. George, No. 483, dated 24th March 1874:

“I am directed by the Right Reverend the Bishop of Madras to acknowledge your communication of the 17th ultimo, forwarding copy of a letter from the Deputy Adjutant-General, transmitting correspondence relative to the Reverend C. H. Deane’s refusal to read the funeral service over the late Sergeant Spiers, 18th Hussars, who committed suicide.

“2. In reply I am desired to state that Mr. Deane seems to have been requested to perform the funeral without having been furnished with the customary death report or any intimation that it was a case of suicide.

“3. The Coroner’s warrant in itself appears to be ‘no more than a certificate that the body is not demanded by the law, and that therefore the relations may dispose of it as they please’.—(Wheatley on the Book of Common Prayer.) It does not, therefore, indicate the duty of a clergyman, or place him under legal obligation to give to a body Christian burial.

“4. In keeping with this view, the Government notification in *Fort St. George Gazette*, June 11th, 1850, page 623, when it intimates that ‘the Reverend Chaplains will in future consider the warrant of the Coroner for the internment of a body on which an inquest has

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been held to be a sufficient authority for their performance of the burial service over it,' adds, 'if it would be their duty, under ordinary circumstances, to perform that service.'

"5. What is the duty of a clergyman when requested to bury a person who has committed suicide is to be ascertained partly from the Rubrics of our Church, which are binding upon the clergy and have the force of law; and partly from the limitations of recognised legal commentators.

"6. The Rubric at the opening of 'the order for the burial of the dead forbids a clergyman to use that service for any that have laid violent hands upon themselves'.

"7. In Burn's 'Ecclesiastical Law' it is laid down: 'Of this sort [suicide] are to be understood not all who have procured death unto themselves, but who have done it voluntarily, and consequently have died in the commission of a mortal sin; and not idiots, lunatics, or persons otherwise of insane mind'.

"8. In the same book it is also stated that 'the proper judges, whether persons who died of their own hands were out of their senses, are doubtless the Coroner's jury'.

"9. In the case under consideration it appears that the Reverend Mr. Deane having regard only to the Rubric and *foro conscientie* accounting himself responsible for the interpretation of it, refused to bury the corpse even when he knew that the Coroner's jury had returned a verdict of 'temporary insanity'.

"10. In this refusal, I am instructed to state that Mr. Deane has not, so far as the Bishop can ascertain, violated any law, but he has departed from a recognised custom in not accepting the verdict of the Coroner's jury as a justification for the using of the Church's service over the remains of Sergeant Spiers.

"11. Mr. Cripps, in his 'Practical Treatise on the Law relating to the Church and the Clergy' [Ed. 1869, page 793] states: 'No case appears ever to have occurred in which a clergyman who has refused to bury the corpse of one who has committed suicide in insanity has been punished by the Ecclesiastical Law.' At the same time he adds: 'It must be doubtful whether a departure from a custom of such acknowledged propriety, would not be visited with ecclesiastical punishment.'

"12. In the absence of any court competent to visit with ecclesiastical punishment, the Bishop desires me to point out that it is very painful to a laborious and conscientious clergyman, such as Mr. Deane is, to deny the last offices of the Church to one who has been under his spiritual charge, and it must, the Bishop thinks, be allowed that there was much in the circumstances of the present case to support the conclusion at which Mr. Deane arrived. I am, therefore, directed to say that His Lordship is disposed to take a lenient view of Mr. Deane's action, and the more so as those who are endeavouring to check the prevalence of intemperance in the Army can ill afford to lose any aid which a clergyman in the honest discharge of his duty can lawfully render."

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4. The Government of Madras referred the whole correspondence for the information and orders of the Government of India.

5. The following brief statement of the English Law will be found sufficient for the present purpose:—By Common Law Christian persons are entitled to burial with the rites of the Church. The Statutes passed from time to time for the uniformity of public worship have proceeded upon, though not expressly dealing with this state of things. The 68th of the Canons of 1603 recognises it and enjoins the clergy to act upon it. In that Canon occurs the exception of persons excommunicated for some grievous and notorious crime, and of whose repentance no testimony could be given. The Canons of 1603 are no part of the Statute Law, and it is only in a qualified sense that they are part of the law at all. But this Canon has been taken as truly expressing the ancient Common Law of the Church. The Books of Common Prayer have been embodied into the Statute Law by the various Acts of Uniformity, and Rubrics are authoritative guides when they speak on the question when the services are or are not to be used.

6. Down to the year 1661 there was no Rubric forbidding the performance of the burial service over any persons except persons excommunicated. The Rubric now in force was framed in the year 1661 and received the force of law from the Uniformity Act of 1662. It prescribes that "the office is not to be used for persons unbaptised or excommunicated, or who have laid violent hands on themselves".

7. The question now is whether the expression "have laid violent hands on themselves" includes all who have committed the overt act of suicide, or only those who have done so deliberately being in their sound senses and in a state in which moral responsibility attaches to them.

8. In Mr. Cripps' Treatise, page 793, the following statement is made:—

"The uniform practice, however, so far as it has been able to be ascertained is in accordance with the reasoning and opinion of Dr. Burn, and it must be doubtful whether a departure from a custom of such acknowledged propriety would not be visited with ecclesiastical punishment."

9. The opinion of Dr. Burn will be found in his work on Ecclesiastical Law, volume I, page 265. After referring to the ancient Canon which forbade Christian burial to those who violently put themselves to death, and stating that this rule was understood to apply to those who did the act voluntarily, Dr. Burn intimates that the Rubric should not be construed as severer than the preceding Ecclesiastical Law, and therefore should not apply to persons of insane mind.

10. In the year 1809 the Court of Arches, speaking of the treatment of suicides, put it on the ground that they are supposed to die in the commission of mortal sin, and to have renounced Christianity. *Kemp versus Wickes*, 3 Phillimore, pp. 272, 273.

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11. The Government of India have not been referred to, and do not know of any authority for holding that the words of the Rubric apply to persons who are not responsible for their actions. It is certain that the practice has not been to apply these words in that way.

12. Under the circumstances the Governor-General in Council comes to the following conclusions:—

- (a) It is reasonable in this matter to regulate the conduct of clergymen of the Church of England, who serve the Government of India, by the law and practice of the Church of England.
- (b) There is no authority for holding that the Rubric under consideration applies to those who have caused their own death when in a state of mental insanity. For holding the contrary there is the authority of commentators and of judicial *dicta*. There is also the much greater authority derived from a usage which is very widespread and long continued, if indeed it is not quite unbroken. Testing the question by reason, it is only reasonable to hold that the framers of this Rubric did not intend as regards the burial of suicides to alter the law and practice that they found in existence or to visit with what must be considered as an ecclesiastical penalty, an act for which the doer is not responsible.
- (c) Sincere respect is due to the scruples felt by conscientious men in performing a service of extreme solemnity. Nevertheless, it would not be reasonable that such scruples should prevail against the ancient law and practice of the Church of England which has been handed down to the present time, and which plainly authorizes the use of the burial service over persons who have caused their own death while in a state of insanity.
- (d) *In such cases when the burial service is required to be read, the Chaplain of the station should, at the time that his services are requisitioned, be furnished with a certificate under the hand of the District Magistrate, or in his absence the Magistrate of the next highest rank present, to the effect that he is satisfied that the deceased committed suicide while in a state of insanity. On receipt of such a certificate the Chaplain will be bound to read the burial service.*

13. The Governor-General in Council must therefore require from all clergymen connected with the Government their conformity to this ruling.

14. The next point for consideration is the rule requiring Chaplains to read the funeral service over the bodies of persons who, having

NOTE.—Modification of the original orders is shown in italics.

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died in the profession of the Roman Catholic faith, have been refused burial by the priests of that Church. It is stated by the Bishops of Calcutta and Madras that the clergy of the Church of England look upon the rule as bearing hardly upon them, and they desire to have it reconsidered.

15. This rule was laid down in the year 1855 under the belief that the case was governed by positive law, *viz.*, the 68th of the Canons of 1603. But on reconsideration of the matter the Governor-General in Council is of opinion—*1st*, that the Canon in question which is founded on the English parochial system cannot for the purpose now under consideration be applied to the very different circumstances of an Indian station; and *2ndly*, that even if it were applicable, it would not prevent the Government from establishing a different rule of conduct for Indian Chaplains if found expedient.

16. The Governor-General in Council further thinks that for the case now under review a different rule is expedient. The Chaplain of an Indian station does not stand to the residents in the station in the relation which the person of an English parish bears to his parishioners. It was expressly so ruled by the Court of Directors in their despatch on this subject bearing date the 30th October 1844. Chaplains have been ordered to abstain from endeavours to influence the religious tenets of Roman Catholic soldiers, and in one case a Chaplain was compelled to resign the service for persisting in such endeavours.

17. As regards the Chaplains themselves, it does not seem consistent that they should be compelled to perform duties towards the corpse of a man whom when living they were forbidden to approach in any pastoral relation, and the Governor-General in Council admits that the dissatisfaction which the Chaplains have felt with the order of 1855 rests on reasonable grounds.

18. As regards other persons, it can hardly be agreeable to the feelings of either Protestants or Roman Catholics that the Chaplain should be called in to supply a service which the priest has refused. To Protestants it must seem that in so acting their Church is lax and careless about the performance of its solemn rites. To Roman Catholics it can hardly be otherwise than offensive that a stranger, who in their eyes has no authority, should effect to give to a member of their Church what the recognised authority of that Church has thought fit to withhold. And neither community can wish it on account of any advantage to the dead man; not Protestants, because the whole notion of such an advantage is contrary to their tenets; and not Roman Catholics, because they do not attribute any spiritual character to the Chaplain.

19. For the above reasons the Governor-General in Council is pleased to revoke the order issued in the year 1855, and he will request the military authorities to make arrangements for the decent burial of Roman Catholic soldiers to whom the rites of their Church have been refused by the priests.

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Home Department resolution (Ecclesiastical) No. 159, dated Simla, the 6th June 1877.

READ again—Home Department resolution No. 275—287, dated the 8th September 1875, laying down certain rules for the guidance of Chaplains of the Church of England in regard to the burial of suicides, etc.

READ also—Office memorandum from the Military Department, No. 810, dated the 16th November 1875, forwarding, for an expression of opinion, a draft general order which His Excellency the Commander-in-Chief proposes to issue on the subject in accordance with the above rules.

RESOLUTION.—On a reconsideration of the subject, the Government of India think it necessary to modify the rules contained in the resolution of 8th September 1875, so far as regards the burial of deceased Roman Catholics. The Government of India have now decided:—

First, that at stations where there is a Roman Catholic priest drawing an allowance from Government, he shall be held bound to read the burial service over the body of every deceased Roman Catholic soldier brought for burial, unless he be excused from doing so by the Rubrics and Canons of the Roman Catholic Church; and that when the Roman Catholic priest refuses to read the burial service over the body of a deceased Roman Catholic soldier, the military authorities shall make proper arrangements for the decent internment of the corpse;

Secondly, that where there is no Roman Catholic priest paid by the State, the Protestant Chaplain shall, if requested by the friends of the deceased, or by the Officer Commanding, be bound to bury the deceased according to the rites and ritual of the Church of England, except in either of the three cases in which Protestant Chaplains in India are excused from burying a deceased Protestant, *viz.*, dying unbaptised even by lay baptism; excommunicated by the major excommunication; or declared to be *felo de se*; and that when a Protestant Chaplain refuses to officiate at the burial of a deceased Roman Catholic soldier, on either of the three abovementioned grounds, the military authorities shall, as in the case of refusal by a Roman Catholic priest, make proper arrangements for the decent internment of the corpse;

Thirdly, that whenever, with or without furnishing any explanation of his reasons, a Roman Catholic priest paid by the State or a Protestant Chaplain refuses to perform the funeral rites of his Church over the body of a deceased Roman Catholic soldier, the circumstances of the case should be fully reported by the military authorities for the consideration and orders of the Government.

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2. The Governor-General in Council is accordingly pleased to direct the modification in the above sense of the provisions of paragraphs 15 to 19, inclusive, of the resolution, dated 8th September 1875.

NOTES.—(1) The expression “proper arrangements for the decent interment of the corpse” in Rules 1 and 2 means that when both the Roman Catholic and Protestant Chaplains refuse burial in a case of suicide by a Roman Catholic soldier whilst of unsound mind the service should be read over the body by the officer commanding the deceased’s company. (Letter to the Government of Madras, No. 347, dated the 31st October 1877.)

(2) The intention of the passage “bound to bury the deceased according to the rites and ritual of the Church of England” in Rule 2 is, that the service of the Church of England should be read over the body, if the Protestant Chaplain is requested by the friends of the deceased to do so; but the rule does not in any way reimpose on Protestant Chaplains the burden of reading the burial service over either soldiers or civilians to whom a Roman Catholic Chaplain has refused burial. There is nothing to prevent a Chaplain burying anyone if he chooses to do so, provided they are not unbaptised “even by lay baptism,” excommunicated by the major excommunication or declared to be *felo de se*, only the Protestant Chaplain is no longer bound to do so. (Letter to the Government of Madras, No. 247, dated the 31st October 1877.)

(3) The expression “unbaptised even by lay baptism” in Rule 2 is equivalent to “unbaptised by either clerical or lay baptism”. The meaning intended to be conveyed is that baptism, either by lay or clerical, is sufficient to prevent a person from being regarded as “unbaptised” for the purpose of the rule. (Letter to the Chief Commissioner of British Burma, No. 194, dated the 2nd June 1879.)

APPENDIX C.

Notification No. 78, dated the 4th March 1918, by the Government of India, Department of Education.

The Governor-General in Council is pleased to direct that the following shall be added as Appendix C to the Ecclesiastical Rules published with the Department of Education Notification No. 212, dated the 10th May 1913:—

Rules regulating the provision of electric installations for the lighting and ventilation of churches.

I. Towards the initial outlay of electric lights and fan installations Government will pay not more than—

Rupees 300 per 100 sittings for lights,
Rupees 540 per 100 sittings for fans,

subject to the following conditions:—

(a) For sittings not reserved by Government, the Government contribution will be limited to half the actual cost, subject to the maxima of—

Rupees 150 per 100 sittings for lights,
Rupees 270 per 100 sittings for fans.

(b) For sittings reserved by Government for military, railway, or other Government servants, the full proportionate cost will be paid by Government, subject to the maxima of Rs. 300 and Rs. 540 per 100 sittings for lights and fans respectively.

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II. The cost of current will be paid by the Church authorities or congregations, except where sittings are reserved by Government for military, railway, or other Government servants, in which case Government will pay a proportionate share of the cost of current, subject to the following maxima:—

For lighting.—5 B. T. units per 100 reserved sittings per mensem.

For fans.—12 B. T. units per 100 reserved sittings per mensem during the recognized punkah season.

III. The installations will be maintained by Government who will bear all expenses in connection with repairs, maintenance and renewals (except the renewals of bulbs), but for such sittings as are not reserved by Government the Church authorities or congregations will pay yearly to Government a sum equal to 4 per cent. of the initial cost of the installation for those sittings.

These charges will be payable in the first month of each year.

IV. These rules apply only to cases where current is available from a public supply and not to self-contained installations.

V. The prior sanction of the Government of India must be obtained for all electric installations.

VI. Where Government at present makes a recurring allowance towards the cost of lighting such allowance will be continued.

VII. These rules apply primarily to churches which are the property of Government. But the Government of India have power to make contributions at rates not exceeding those prescribed in the foregoing rules to churches which are not the property of Government but to which Government make grants under the ecclesiastical rules or towards the cost of construction of which Government have made contributions.

APPENDIX D.

Despatch No. 42 of 1918, dated the 9th March 1918, from His Excellency the Right Hon'ble the Governor-General of India in Council (Financial Department), to His Majesty's Secretary of State for India.

Under Rule 18 (3) of the annexure to our Resolution in the Finance Department, No. 361-E. A., dated the 24th July 1916, Provincial Governments were empowered to sanction additions to and alterations in Chaplains' quarters within the limits laid down in paragraph 917-IV of the Public Works Department Code, and in Rule 7 (3) of the annexure to our Resolution in the same Department No. 370-E. A., dated the 1st August 1917, a similar power was conferred on minor local Governments. The power to sanction the construction of new residences for Chaplains has hitherto been exercised by the Government of India alone, and has not been delegated to any lower authority.

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2. We consider that the matter is one in which local Governments might well exercise the same powers as they do under the Public Works Department Code to sanction the construction of residences for other officers, and that there is no reason for a special restriction in the case of Chaplains. We suggest therefore that the rules under reference should be revised and that the new rule should read as follows:—

“Sanction the construction of residences for Chaplains, and additions to and alterations in such residences, under the ordinary rules laid down in the Public Works Department Code.”

We trust that you will approve this proposal.

Endorsement No. 264 E.B., dated the 9th March 1918, by the Deputy Secretary to the Government of India, Finance Department.

Copy forwarded to the Department of Education and the Public Works Department. (Original papers returned.)

Endorsement No. 1030-E.B., dated the 17th July 1918, by the Assistant Secretary to the Government of India, Finance Department.

ORDERED that a copy (of the following) be forwarded to the Department of Education and the Public Works Department in continuation of Endorsement No. 264-E.B., dated the 9th March 1918.

ORDERED also that a copy, with a copy of the despatch to which it is a reply, be forwarded to the Comptroller and Auditor General.

Despatch No. 26 (Public Works), dated the 31st May 1918, from His Majesty's Secretary of State for India to His Excellency the Right Hon'ble the Governor-General of India in Council.

Having considered in Council the letter of Your Excellency's Government in the Finance Department, No. 42, dated 9th March 1918, I approve your proposal to empower local Governments to sanction the construction of residences for Chaplains, and additions to and alterations in such residences, under the ordinary rules laid down in the Public Works Department Code.

Letter No. 235, dated the 28th August 1918, from the Officiating Secretary to the Government of India, to the Secretary to the Government of Bengal, General Department (and others).

With reference to the orders contained in the Home Department Circular letters Nos. 49-61, dated the 8th February 1907 and Nos. 58-71, dated the 18th February 1909, I am directed to state for the information of Governor in Council (and others) that the Secretary of State has

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approved the proposal made by the Government of India that local Governments should be empowered to sanction the construction of residences for Chaplains and additions to and alterations in such residences under the ordinary rules laid down in the Public Works Department.

2. The necessary amendments will be made in due course in the Finance Department Resolution, No. 361-E.A., dated the 24th July 1916 and No. 370-E.A., dated the 1st August 1917.

FORM A.

*Application to erect a monument in the Government
cemetery at.....*

(Referred to in Part IV, rules 1, 3 and 14.)

1. Name and address of the applicant.
2. Name of the deceased.
3. Denomination to which he belonged.
4. Plot-line and number of the grave.
5. Whether the existing grave is a masonry grave or not.
 - (a) In the case of a masonry grave, give a working drawing of its cross-section (showing thickness and height of walls, maximum width between walls, and thickness of the covering slab or slabs) and state the length of inside walls and the nature of the materials used in its construction. (See Part I, rule 13.)
 - (b) In the case of a non-masonry grave, state the depth of the grave, and the depth from the ground level to which it is intended to dig to provide the necessary foundation.
6. Dimensions of the proposed monument—
 - (a) Length, breadth, height, from the ground level.
 - (b) Kind of stone used in each part.
 - (c) Whether the letters of the inscription are to be leaded, painted or merely cut.
 - (d) Proposed inscription.
 - (e) Name of the maker of the monument.
 - (f) † Whether it is intended to endow the monument.

Signature of Applicant.

Date.....

* This form, which is required for permanent record should be printed on stout rice paper. Ample space should be allotted to items 6 (b) and (d), and for the entries under the specification.

† In the case of a single stone monument only.

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SPECIFICATION OF ERECTION.

- (a) Manner of securing leaded letters (if any):
- (b) Mortar ingredients, with proportions:
- (c) Particulars of dowels in joints of border:
- (d) Railing, posts and other jointing materials:
- (e) Other remarks.

.....

*Signature of the undertakers,
makers of the monument.*

Date.....

Signature of Applicant.

Approved subject to the following remarks.

Executive Engineer,

.....*Division.*

CERTIFICATE.

Certified that—

- (a) The existing/proposed foundation is adequate.
- (b) The proposed/existing monument comes under class*
- (c) The amount of endowment required is*

Executive Engineer,

.....*Division.*

Date.....

* *Vide* Part IV, rule 6.

No. of 19 .

The above application with a drawing is forwarded to the Ven'ble
the Archdeacon of.....for approval and return.

*Chaplain,
Officer in charge.*

.....

Date.....

No. of 19

The papers are returned to the Chaplain ofwith the inti-
mation that the erection of the proposed monument is sanctioned.

.....

Archdeacon of.....

Date.....

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FORM B.

Transmission of application to Executive Engineer.

(Referred to in rule 2.)

No. of 19 .

To

**THE EXECUTIVE ENGINEER
IN CHARGE OF THE CEMETERY.**

The chaplain in charge of the cemetery.....has the honour to forward to the Executive Engineer an application (with sketch) to erect a monument over the grave of..... in the above cemetery, and to request him to fill in the certificate below the application and to sign the specification if approved.

If the grave is not of masonry throughout, the cost of providing an adequate foundation for the monument should also be separately detailed by the undertakers or makers of the monument, unless such a foundation already exists.

Chaplain in charge of the cemetery.

FORM C.

Receipt for endowment fee.

(Referred to in rule 4.)

No.....	☒	No.....
.....CEMETERY.	☒	.....CEMETERY.
Endowment of a.....	☒	Received of Mr.....
to the memory of.....	☒	the sum of Rs.....
.....	☒	being
Received of Mr.....	☒	the amount of endowment of a.....
Rupees	☒	to the memory of.....
endowment.	☒	.....
	☒	in.....cemetery.
<i>Executive Engineer,</i>	☒	<i>Executive Engineer,</i>
<i>Division.</i>	☒	<i>Division.</i>
.....19 .	☒	.....19 .

No. _____

_____ cemetery.

No. and date of the
Archdeacon's sanc- }
tion. }

Name of the deceased.

Name and address of applicant.

Plot-line and number }
of the grave. }

Initials of the Chaplain / [Officer]
in Charge.

[over.]

FORM D.

Intimation of the Archdeacon's sanction.

(Referred to in rules 4 and 5.)

No.

dated the

To

THE EXECUTIVE ENGINEER,

Division.

Has the honour to return the sanc-
tioned application (with enclosures)
for permission to erect a monument
over the grave of _____
(No. _____ in plot _____ line _____)
in the Government cemetery at _____

Chaplain / Officer in charge.

No. _____, dated the

are/is hereby informed that the Vener-
able the Archdeacon of _____ the
has sanctioned the erection of _____ the
proposed monument over the grave
of _____ in the
Government cemetery at _____.
They are/He is accordingly requested
to pay to the Executive Engineer,
_____ Division, the sum
of Rs. _____ being the
amount of endowment required. The
Executive Engineer, who will super-
vise the _____, should be in-
formed at least a week beforehand of
the date and hour on which the monu-
ment will be erected.

The Executive Engineer, if the work
is executed to his satisfaction, will
furnish a certificate to that effect.

Chaplain / Officer in charge.
[over.]

	Rs. A. P.
Fees payable—	
(1) To Executive Engineer for endowment	
Total	
(2) To Chaplain for erection (particulars)	
Total	
N.B.—These fees must be paid separately to the officers named.	

Chaplain / Officer in charge.

	Rs. A. P.
Fees payable—	
(1) To Executive Engineer for endowment	
Total	
(2) To Chaplain for erection (particulars)	
Total	
N.B.—These fees must be paid separately to the officers named.	

Chaplain / Officer in charge.

FORM E. (PART I).

_____ Province.

_____ Division.

Register of endowments received for repairs of monuments in Government cemeteries.

(Referred to in rule 8.)

Year.	Receipt of Endowment.		No. and name of Monument.		Amount of Endowment.					Remarks.
	Date.	From whom received.	No.	Name.	Ordinary.		Special.			
					Received during year.	Received to end of year.	Received during year.	Received to end of year.		
1	2	3	4	5	6	7	8	9	10	
1901-02 ..	3rd April ..	Balance of previous year brought forward .. <i>Cemetery at—</i> F. G. Smith, Cawnpore .. G. F. Gordon, Umballa	Rs.	2,000	Rs.	Rs.	560	
	9th May ..		641	Edward Smith ..	75	..	..	..
	..		656	Charles Gordon ..	..	..	50	..
	..	<i>Cemetery at B—</i>		Total cemetery at ..	75	2,075	50	610		
			Total cemetery at ..	..	..	..	..
			[and so on] ..	..	..	..	..
			Grand total to end of 1901-02	..	..	..	..	..

FORM E. (PART II).

_____ Province.

_____ Division.

Account of endowments of monuments.

(Referred to in rule 9.)

Year.	Ordinary.					Special.					Remarks.
	Total endowment to end of previous year.	Interest on (2).	Unspent balance of previous year.	Expended during the year.	Balance unspent 3 + 4 = 5.	Total endowments to end of previous year.	Interest on (7).	Unspent balance of previous year.	Expended during the year.	Balance unspent 8 + 9 = 10.	
1	2	3	4	5	6	7	8	9	10	11	12
1901-02	Rs. A. P. 2,000 0 0	Rs. A. P. 70 0 0	Rs. A. P. 2 0 0	Rs. A. P. 64 0 0	Rs. A. P. 8 0 0	Rs. A. P. 580 0 0	Rs. A. P. 16 0 0	Rs. A. P. 4 0 0	Rs. A. P. 12 8 0	Rs. A. P. 7 8 0	
1902-03	.. 2,075 0 0	....	....	....	....	610 0 0	....	....	....	....

ECCLESIASTICAL.

Ecclesiastical Rules.

FORM E (PART III).

Province.

_____ Division.

_____ Cemetery.

LEDGER account of special endowments.

(Referred to in rule 9.)

Number and name of monument—[421. *Thomas Edwards.*]

Amount of Endowments, Rs. 75.

Dr.

Cr.

[illegible]

FORM F.

_____ Province.
 _____ Division.
 _____ Cemetery.

Statement showing capital sums deposited for repairs of tombs and account of the interest and repairs for the year 1901-02.
 (Referred to in rule 15.)

Monuments to whom erected and year of endowment.			Amount of endowment.		Account of interest and repairs.					Remarks.	
No.	Name.	Year.	Amount of endowment.		Balance brought forward.	Interest realized during year.	Total.	Expenditure.	Balance unspent.	By the Chaplain or other officer in charge.	By the Executive Engineer.
1	2	3	4		5	6	7	8	9	10	11
<i>Special.</i>											
421	Thomas Edwards ..	1898	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
			75	0 0	1 0 0	3 0 0	4 0 0	3 0 0	1 0 0		
426	James Freenan ..	1899	60	0 0	0 8 0	2 0 0	2 8 0	2 0 0	0 8 0		
434	Edward George ..	1900	84	0 0	....	2 8 0	2 8 0	2 8 0	....	
and so on											
Total Special ..			610	0 0	4 0 0	16 0 0	20 0 0	12 8 0	7 8 0		
Total Ordinary*			2,075	0 0	2 0 0	70 0 0	72 0 0	64 0 0	8 0 0		
Grand Total ..			2,685	0 0	6 0 0	86 0 0	92 0 0	76 8 0	15 8 0		

* Details are not required in the case of ordinary endowments.

Dated the _____ 19 .. }
 _____ Chaplain or
 _____ Officer in charge.
 _____ Executive Engineer,
 _____ Division.

FORM G. (Referred to in rule 8.)
BLOCK.

No. _____ Dated _____ 19.

Remitted to—
Treasury at _____.

On account of endowment of monuments in the cemetery.*

at _____.

For monument—

No.	Name.	Amount.
		Rs. A. P.

Total

(Words and Figures.)
Executive Engineer,

Division.

Accountant.
Acknowledged by the Treasury officer under No. _____, dated _____,
Executive Engineer.

*NOTE.—Separate form to be used for each cemetery.

FORM G.

TREASURY REMITTANCE NOTE.

No. _____ Dated _____ 19.

To
THE OFFICER IN CHARGE OF
TREASURY.

SIR,
Please receive the sum of Rupees
(figures) _____ (words) _____
to be credited to the Civil Department
as "receipts" on account of endow-
ments of monuments in the Govern-
ment cemetery at _____.

I have the honour to be,
SIR,
Your most obedient servant,

Executive Engineer,

Division.

Accountant.

FORM G.

TREASURY OFFICER'S RECEIPT.

No. _____ Dated _____ 19.

To
THE EXECUTIVE ENGINEER,

DIVISION.

SIR,
I beg to acknowledge the receipt
of the sum of Rupees (figures) _____
(words) _____
forwarded with your Remittance Note
No. _____, dated _____ 19,
to be credited to the Civil Department
as "receipts" on account of endow-
ments of monuments in the Govern-
ment cemetery at _____.

I have the honour to be,
SIR,
Your most obedient servant,

Officer in charge of
Treasury at _____

Treasurer.

FORM H.

Province.

Register of endowments of monuments in Government cemeteries for the year 19 ..

(Referred to in rule 8.)

	Division.			Division.			Division.				Grand Total.
	Cemetery at A.	Cemetery at B.	Total	Cemetery at A.	Cemetery at B.	Total	Cemetery at A.	Cemetery at B.	Cemetery at C.	Cemetery at D.	
Brought forward from previous year.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.
April 19											
May 19 and so on ..											
Total for the year 19 ..											
Total end of 19 ..											

ECCLESIASTICAL. Ecclesiastical Rules.

FORM I.

Certificate of proper erection.

Certified that.....
 Undertaker(s)/Sculptor(s) at.....
 have/has properly erected the monument to the memory of.....

 over grave No.....
 Plot line.....
 in the.....cemetery.

Executive Engineer,

.....*Division.*

.....19 .

496.

*India, Edn., Nos. 451-470, of 29-8-1913. Ben., Genl. (Eccl.)
 Cir. No. 6 T.—G., and Nos. 211-16T.—G., of 4-10-1913,
 to Commrs., etc.*

Copy of the correspondence forwarded to the Government of Bengal for information.

Letter No. 450, dated Simla, the 29th August 1913, from the Secretary to the Government of India, Department of Education, to the Revenue Secretary to the Government of the Punjab.

I am directed to refer to your letter No. 755-S,* dated the 24th June 1913, in which you ask for the orders of the Government of India on the two following points:—

- (i) Whether the additional fee of Rs. 16 prescribed by Rule 1 (4), Part II of the Ecclesiastical Rules, is payable in the case of a headstone or cross standing higher than 3 feet from ground level; and
- (ii) whether money realized by the sale of fruit and flowers grown in cemeteries and church compounds may be left at the disposal of the Chaplain or other person in charge for the beautifying of the cemetery or church compound, instead of being paid into the treasury for credit to Government.

ECCLESIASTICAL.

Ecclesiastical Rules.

2. As regards (i), I am to say that when the size of a headstone or cross over a non-masonry grave is not more than $3' \times 2' \times 1\frac{1}{2}'$ the fee will be Rs. 5, but when it exceeds a height of 3 feet—which is permissible under Rule 15, Part I of the Ecclesiastical Rules, when adequate masonry foundations are provided for it to rest on—an additional fee of Rs. 16, or Rs. 21 in all, is chargeable.

3. In regard to (ii) I am to say that the proposal is opposed to rule; but in view of the fact that the amounts realized by such sale-proceeds are generally trifling, the Government of India are disposed to agree with His Honour the Lieutenant-Governor that these amounts may be left at the disposal of the church or cemetery authorities.

4. With reference to the observation made in paragraph 4 of your letter in regard to the significance of the word “plants,” I am to say that the word means trees and shrubs, and not “tools and plant” in the sense in which the term is commonly used in the Public Works Department.

Letter No. 755 S. (Home), dated Simla, the 24th June 1913, from the Revenue Secretary to the Government of the Punjab, to the Secretary to the Government of India, Department of Education.

I am directed to forward a copy of letter No. 730, dated 28th April 1913, from the Ven'ble the Archdeacon of Lahore and Bishop's Commissary.

2. The questions on which orders are desired are (1) whether Rule 1 (4) in Part II of the Rules published in Home Department Notification No. 465, dated 6th (15th) November 1909, requires that an additional fee of Rs. 16 shall be levied in the case of a headstone or cross standing higher than 3 feet from ground level, and (2) whether Rule 4 of the rules published in Home Department Resolution No. 6—270-382 (Eccles.), dated 9th November 1876, printed at Appendix A to the abovementioned notification, requires that money realized by the sale of fruit and flowers grown in cemeteries and church compounds should be paid into the treasury.

3. Since the Bishop's Commissary's letter was written the Rules have been revised, and the new rules have been published in Notification No. 212, dated 10th May 1913, of the Department of Education. Rule 1 (4) in Part II, however, remains as before. It seems quite clear from Part I, Rules 14 and 15, that crosses and headstones are “monuments” within the meaning of the Rules. Rule 15 explains that such monuments when erected over a non-masonry grave may exceed 3 feet in height “when adequate masonry foundations are provided on which the monument may rest”. But a headstone or cross exceeding 3 feet in height

ECCLESIASTICAL.

Ecclesiastical Rules.

erected on foundations of this nature still remains a "headstone or cross over a non-masonry grave," and as such pays a fee of Rs. 5. The Lieutenant-Governor is of opinion that on a strict interpretation of the rules it should pay no more, but he does not feel sure that it was intended that it should be exempted from the additional fee of Rs. 16 prescribed by Rule 1 (4) for cutstone and marble monuments over 3 feet in height. I am therefore directed to refer the point for orders.

4. In regard to the second question, I am to observe that from the rules in Appendix A it appears that the duty of Government is limited to the planting of trees and shrubs. The note to Rule 4 is new. In that note it is true the word "plants" occurs, but this may be a clerical error for the term "plant" in the sense in which that term is commonly used in the Public Works Department. The concluding sentence of the note seems to leave to private effort anything more than the planting of ordinary trees and shrubs. But as the rules stand, any income which private efforts may produce in the shape of profits from the sale of fruit and flowers must be credited to Government, and not only so, but no corresponding provision can be made in the estimate of expenditure prepared under Rule 1 (b) for the outlay necessary to maintain this income, as "the ornamentation of cemeteries" and "the maintenance of high standard of gardening" are not recognized as proper objects of State expenditure. His Honour is of opinion that any income derived from these two sources might well be left at the disposal of the Chaplain or other person in charge for the beautifying of the cemetery or church compound, and their improvement in other respects.

Letter No. 730, dated Dalhousie, the 28th April 1913, from the Ven'ble the Archdeacon of Lahore and Bishop's Commissary, to the Revenue Secretary to the Government of the Punjab.

I have the honour to address you on the question of the interpretation of two rules included in Government of India, Home Department, Notification No. 465, dated 6th November 1909, regarding the management of cemeteries.

1. The first point has reference to the question of fees payable for monuments and headstones. Rule 1, Part II, lays down the fees payable on the erection of monuments. For a masonry monument a fee of Re. 1 per square foot is payable [see (2) of Rule 1, Part II]. For cutstone or marble monument a fee of annas 8 is payable [see (3) of Rule 1, Part II]. An additional fee of Rs. 16 is payable when the cutstone or marble monument is more than 3 feet in height [see (4) of Rule 1, Part II]. For a headstone or cross over a *non-masonry* grave Rs. 5 is payable [see (5) of Rule 1, Part II]. The question has arisen as to what fee is payable when a headstone or cross is over 3 feet in height—is the additional fee of Rs. 16 payable? Or is a "headstone or cross" not a "monument" within the meaning of the rule?

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Ecclesiastical Rules.

It should be borne in mind that custom in these matters has greatly changed. Several years ago the so-called "altar tomb" of masonry was all but universal; then marble and cutstone monuments began to come into use, and now the "headstone or cross" is almost invariably adopted. Does the word "monument" refer to the (now) old-fashioned "altar tomb" and the newer recumbent marble slab? And is the additional fee of Rs. 16 only to be charged when these "all-over" monuments exceed 3 feet in height? Or does the word "monument" cover the modern "headstone" or "cross"? In the latter case I venture to submit that the height limit of 3 feet only or less would look mean and give but little space for an inscription. I should be obliged if you would kindly inform me how I am to interpret this part of the rules.

2. The second point on which I desire information is in regard to the receipts for cemeteries. In the above quoted Notification, Appendix A, Home Department Resolution No. 6—370-382 (Ecclesiastical), dated Simla, 9th November 1876, it is laid down that "no portion of the receipts from cemeteries or church compounds should be retained by any Government officer to be directly expended by himself: all such receipts should be paid into the Civil Treasury, &c."

This has hitherto generally been understood to refer to the various fees collected in cemeteries, and to the sum (if any) realized by the sale of grass or trees which have been cut down in church compounds. The point is now raised whether money realized by the sale of fruit and flowers grown in the cemetery and church compound is also to be credited to Government. In some cases Chaplains have both beautified the cemetery and added to the cemetery funds by growing flowers which are sold to persons visiting the cemetery and desiring to adorn the graves of their relatives in this way.

Similarly, other Chaplains have planted certain of the more ornamental kinds of fruit trees along the paths and vacant parts of the cemetery. These have added to the appearance of the cemetery, have given shade to other plants, and have, in time, produced profitable crops of fruit. These proceeds have also, in some cases, been applied to the upkeep of the cemetery and not been paid into the treasury. The wording of the rule, however, is precise—"No portion of the receipts, &c.," may be expended by the officer. Yet it would seem rather hard that efforts which have been made to beautify the cemetery on a self-supporting plan should be rendered useless by the rigid enforcement of a rule which I venture to submit did not contemplate the present circumstances. In some cases such sales have been sufficient to enable the entertainment of extra labour on the cemetery. The amounts so realized are generally quite trifling, and would be entirely inappreciable in the revenue of Government, but make a very acceptable addition to the small funds available for the upkeep of the cemetery. I should feel greatly obliged, Sir, if you would inform me as to the correct interpretation of the rules on both these points, or, if necessary, obtain from the Government of India an expression of their views and wishes.

100

ECCLESIASTICAL.

Cemeteries.

Rules made by the Christian Burial Board, Calcutta.

497.

Ben., Genl., Notn. No. 1268, of 5-3-1910, as subsequently amended.

The following rules, made by the Burial Board for the Town and Suburbs of Calcutta under section 8 of the Calcutta Burial Boards Act, 1881 (Ben. Act V of 1881), in supersession of all previous rules made under that section, have been sanctioned by the Lieutenant-Governor, and the fees and charges prescribed in Part VI of the rules have been sanctioned by the Government of India :—

I.—JURISDICTION.

1. Under section 5 of Act V (B.C.) of 1881, the general management of, and control over, the following cemeteries have been vested in, and are exercised by, the Board :—

The North, South, and Mission Cemeteries in Park Street.

The Lower Circular Road Cemetery.

The Ekbalpur Cemetery at Kidderpore.

The Tiretta or French Cemetery.

II.—MEETINGS OF THE BOARD.

1. A meeting of the Board shall be held ordinarily on the first Monday in each month : Four members of the Board shall be a quorum.

2. The Chairman may summon a special meeting when he thinks fit, and shall do so when required by three members of the Board.

3. In the absence of the Chairman at any meeting of the Board the members present (being a quorum) shall choose one of their number to preside.

4. All questions shall be decided by a majority of votes. The Chairman of the meeting shall have a second or casting vote.

5. Minutes of the proceedings of all meetings of the Board shall be kept by the Secretary, and shall be signed by the Chairman.

**Addenda and Corrigenda to the Guide to Laws and Orders, Volume V,
for the year ending the 31st December 1930.**

Page 100.—Existing Order 497 *cancelled*. Insert the following as Order 497 :—

497.

*Ben. Apptt. nofn. No. 10734 A. of 9-8-30; No. 10735 A. of same date, to
Chairman, Christian Burial Board, Calcutta; Nos. 14038-14069 A.
of 22-11-30, to Commrs. and District Officers.*

Gratis.

B. G. Press—1930-31—3671E—800.



Government of Bengal
Appointment Department

The Christian Burial Board Rules

Calcutta
Bengal Government Press
1930

NOTIFICATION.

Calcutta.—No. 10734A.—9th August 1930.—The following rules, made by the Burial Board for the town and suburbs of Calcutta under section 8 of Calcutta Burial Board's Act, 1881 (Bengal Act V of 1881), in supersession of all previous rules made under the section, have been sanctioned by the Governor in Council, and the fees and charges prescribed in Part VI of the rules have been sanctioned by the Government of India:—

I.—Jurisdiction.

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3. In the absence of the Chairman at any meeting of the Board the members present (being a quorum) shall choose one of their number to preside.

4. All questions shall be decided by a majority of votes. The Chairman of the meeting shall have a second or casting vote.

5. Minutes of the proceedings of all meetings of the Board shall be kept by the Secretary, and shall be signed by the Chairman.

6. Matters of emergency, and matters not provided for by the rules, shall be referred by the Secretary for the orders of the Chairman. All such references, with the orders passed thereon, shall be laid before the next monthly meeting for confirmation.

7. The members of the Burial Board shall be monthly visitors of the cemeteries in rotation, and shall record in a book any remarks on the state of the same. The Superintendent shall send a notice on the first day of each month to the member whose turn it is to visit, reminding him of the fact, and, on the last day of each month, the remark book for any entries. The visitor's remarks shall be read at the monthly meetings of the Board.

III.—Graves.

1. The area to be used for graves in every cemetery shall be divided into grave-spaces, which shall be serially numbered so that the portion of each grave-space may be readily ascertained.

2. A corresponding map or maps of the burial ground shall always be kept at some convenient place, and shall be open to the inspection of all persons. Every grave-space shall be delineated on such map, and

its number inscribed thereon. A book shall also be kept with such map or maps in which all interments made in the aforesaid grave-spaces and their dates shall be entered.

3. No grave-space shall exceed 10 feet by 6 feet in superficial dimensions, and every grave shall be constructed so as to leave a space of at least 1 foot on all sides between it and the boundary of the grave-space.

4. No masonry grave shall, for the first interment therein, be constructed to a perpendicular depth of less than 6 feet, and no non-masonry grave to a depth of less than 5 feet; and a measuring rod shall be kept in each cemetery on which shall be legibly marked the perpendicular depth herein prescribed; and it shall be incumbent on every person having control or being in charge of a cemetery to satisfy himself by the use of such rod that, prior to any interment being made therein, each grave is of the prescribed depth.

5. Grave-spaces shall be occupied consecutively according to the date of application, and no grave-space shall be allotted out of its regular serial order.

6. (1) No second interment shall be made in any masonry grave until after the expiry of a period of at least one year from the date of the first interment therein.

(2) No subsequent interment, after the second interment, shall be made in any masonry grave until after the expiry at least five years from the date of the last preceding interment therein:

Provided that with the sanction of the Chairman for such special reasons as he may think fit, and subject to such conditions and restrictions as the Health Officer may prescribe, a third or subsequent interment may be made in such grave before the expiry of such period.

7. The land used for a non-masonry grave, if not purchased, may be re-used after a period of eight years, provided that no soil shall be disturbed which, when the grave is re-opened, shall be found to be offensive.

8. The enclosure round a grave shall consist of a metal railing, or chains, or bars of metal supported on iron or masonry pillars. Wooden or masonry enclosure shall not be permitted.

9. No person who is not in the service of the Board shall be permitted to dig graves within the cemeteries under the care of the Board save as the Board may otherwise appoint.

10. All masonry graves shall be constructed in accordance with plans and specifications, and with materials approved by the Board, and shall be arched in after the interment to the satisfaction of the Board.

11. In the case of a non-masonry grave no right shall be acquired to the exclusive use of the ground, unless the land is purchased, in which case the purchaser shall have the same rights and be subject to the same obligations in respect of interments as the owner of a masonry grave. But, after the lapse of one year, a non-masonry grave may be converted into a masonry grave on a written application to the Board, and on payment of the difference between the fee already paid and the fee leviable under the rules. The right of constructing masonry graves or converting non-masonry graves into masonry ones is exclusively reserved to the Board.

12. The Commissioner of Police shall have power to order the exhumation of corpses when such exhumation is considered necessary by him for police purposes, and he shall forthwith give information to the Board of any such order for disinterment. Otherwise no disinterment shall be made without a special order of the Chairman, who, before giving such sanction, shall obtain the concurrent permission of the Archdeacon of Calcutta in cases arising within a Church of England cemetery, or portion of a cemetery, and of the Archbishop of Calcutta in cases arising within a Roman Catholic cemetery, or portion of a cemetery. In regard to the general portion of a cemetery, the Chairman of the Burial Board shall obtain, if possible, the sanction of the representative of the denomination concerned. A list of those to whom application is to be made for such sanction shall be kept in the Secretary's office, and revised quarterly after communication with the persons named therein.

In urgent cases the Superintendent may give leave for exhumation within twelve hours of the burial, notifying the fact at once to the Chairman.

13. The ashes of cremated bodies, if interred in an urn or other suitable receptacle, may be exhumed at any time with the sanction of the Chairman. Nothing in rules 3, 4, 6 and 7 shall apply to the interment of the ashes of cremated bodies.

IV.—Monuments.

1. All applications for the erection of monuments, or alterations or additions to the same, shall be made to the Secretary of the Board, and shall show the proposed design and inscription and cost of the same.

2. (1) Monuments may be erected on masonry graves only:

Provided that in the case of non-masonry graves, a monument may be erected on any such grave if the grave-space has been purchased and the necessary conversion of the grave from a non-masonry one into a masonry one has been carried out by the Board.

(2) For a light head-stone or cross over a non-masonry grave the grave-space for which has been duly purchased, an adequate masonry foundation not exceeding 3 feet by 2 feet may be allowed without such conversion; but the whole structure must not stand higher than 3 feet from the ground level.

3. The superficial area of a monument erected upon a grave shall not, without the special sanction of the Chairman, exceed 8 feet by 4 feet:

Provided that the use of masonry, or of wood or other perishable materials for monuments shall not be allowed. This shall not apply to crosses, which may be made of wood.

4. The Board will undertake to keep in repair any monument for the repair of which a sum of money, or an annual payment deemed sufficient by the Board, shall be deposited or made.

5. If any monument which the Board has not undertaken to keep in repair falls into a ruinous condition, the Board may call upon the friends of the deceased to repair it, and if they neglect to do so, or if they cannot be traced, the Board may deal with such monument at its discretion.

NOTE.—In the above rules, the term monuments includes head-stones, slabs, and all other memorials of the dead and grave-enclosures.

5. Any person may acquire and appropriate, for a grave for himself and his nominee and on failure of nomination for his legal representatives, a space of land not exceeding 10 feet by 6 feet by external measurement on payment of a fee of Rs. 60 and of the necessary stamp duty for a *pottah* to be granted by the Burial Board certifying the right of interment. No fee shall be charged on the placing of a border not exceeding 6 inches in height, delimiting a grave-space by the person acquiring the same.

5(a). A fee of Rs. 3 shall be levied to meet the conveyance charges of clergymen officiating at all funerals except pauper funerals.

6. Extra pieces of land adjoining graves not required for the purpose of interment by the Board may be acquired on payment of Re. 1 per square foot.

7. All fees and charges not paid to the credit of the Board's account in the Bank of Bengal shall be payable to the Secretary.

8. The person or firm applying for permission for a burial, or for the erection of any monument or addition to a monument, shall be responsible for the payment in advance of all fees connected therewith.

VII.—Undertakers.

1. (1) Only such undertakers and sculptors shall be allowed to carry on any work in the cemeteries under the Board's charge as are licensed by the Board, and have engaged to conform to the Board's rules:

Provided that private individuals may have their graves or monuments repaired by their own men, on application to the Superintendent.

Such licensed undertakers and sculptors shall, if called upon to do so by the Board for the purpose of an enquiry as to whether they have conformed to their rules, furnish all relevant information in their possession and produce their books for inspection.

(2) On the issue or renewal of an undertaker's or a sculptor's licence, a fee of Rs. 10 shall be paid to the Board.

(3) Every such licence shall continue in force from the 1st of April in the year in which it is issued or renewed to the 31st of March in the following year, unless it is suspended, revoked or cancelled under rule 6 during that period; and no such licence shall be renewed except by the Board in meeting.

2. In cases of burial in the cemeteries under the Board a certificate of the cause of death shall be obtained by the undertaker or other person conducting the funeral, who will sign and deliver the said certificate to the Superintendent for the person officiating at the funeral as an authority for the burial. Such certificate shall be signed by a medical practitioner or other responsible person competent to vouch for the accuracy of its contents.

3. In the event of no certificate of the cause of death being furnished, the Superintendent shall give notice to the nearest police-station.

4. It shall be the duty of each licensed undertaker, at the time of applying for permission to erect a monument in any of the cemeteries, to lodge in the Board's office a correct copy of the estimate of the cost of the monument accepted by the person ordering the monument.

5. Licensed undertakers shall attend personally all funerals conducted by them, or shall be represented by agents who have previously been approved by the Board, and registered as agents to act for them. After the work is completed a copy of the bill of the licensed sculptors for the work performed on a monument shall be submitted to the Board.

6. A list of all such persons, signed by the Chairman, shall be kept at the Board's office. Any undertaker, or employee of an undertaker, violating the terms of the Board's rules, or misconducting himself in the performance of his duties, either within the cemetery or in his dealings with any person by whom he may be so employed, shall be held liable to have his licence suspended, revoked, or cancelled, or to forfeiture of any sum fixed by the Board, not exceeding Rs. 25 in any one particular case. Undertakers are liable to have their materials and their work inspected by the Public Works Department, and condemned if inferior. In such a case fresh materials shall be used, and the work re-executed.

7. The work connected with the erection of any monument shall be completed within a maximum period of four months from the date of its commencement.

8. A complaint-book shall be kept in the charge of the Superintendent at every cemetery controlled by the Board in which complaints may be entered on any matter connected with the burial of the dead, and the complaint-books shall be placed before the Board at their regular meetings.

9. The Superintendent is authorised to stop any work which he considers inferior, pending a reference to the Engineer.

10. Except for the purpose of fitting up, no stone is to be cut or chipped within the cemeteries. All rubbish shall be cleared away as soon as the work is completed.

11. Notices of evening funerals shall be sent to the Superintendent of the cemetery before noon, and notices of morning funerals not later than 9 p.m.

12. No undertakers shall be allowed to open a grave, whether masonry or non-masonry, belonging to the public, when required for purposes of subsequent interments, unless it is identified by the Secretary.

VIII.—Servants of the Board and their duties.

1. The Superintendent shall have general charge of the cemeteries, and shall be directly responsible for the due observance of the rules, and for the maintenance of the cemeteries in a proper condition.

2. Servants of the Board drawing salaries of Rs. 20 and upwards per mensem shall be appointed by the Board at a meeting; servants drawing salaries below Rs. 20 may be appointed by the Chairman. Any servant may be suspended or dismissed by the authority by which he was appointed.

3. The Superintendent may suspend any of his subordinates for breach or neglect of duty, reporting his action for the approval of the Chairman. Any servant of the Board who shall accept any fee, perquisite or gratuity, other than authorised pay, for the performance of any duty under the Board, shall be liable to immediate dismissal.

4. The office of the Board shall be at the Circular Road Cemetery. and office hours shall be 6 to 10 a.m. and 4 to 6-30 p.m., except on Sundays and public holidays. When absent on urgent business during these hours, the Superintendent shall leave a notice with the durwan stating where he has gone, and the probable time of his return. From 10 a.m. to 4 p.m. the Assistant shall be present to attend to all work.

5. All books and registers shall be kept at the office, and shall be open for inspection by a member of the Board.

6. The Superintendent shall keep the plans of the cemeteries, and shall mark on each, at the time of the interment, the grave then occupied, entering the required particulars in a corresponding register.

7. No monuments or materials for graves shall be brought into the cemetery without the sanction of the Superintendent. He shall report to the Executive Engineer the arrival of any materials which may seem to him defective.

8. Ordinarily no work, except the conduct of funerals, shall be allowed on Sundays.

9. All gates, except the main gate, shall be kept locked, and shall be opened only for funerals and on special occasions.

10. The main gate shall be shut at sunset.

11. The durwans shall be held responsible for any irregularity or damage committed at night.

12. Malis shall not be permitted to sell or give away any fruit or flowers. Any complaint regarding the neglect of, or damage to, graves or monuments shall be enquired into by the Superintendent. He shall keep a record of such complaints, and bring them to the notice of the Board at their next meeting.

13. The durwans are authorised to keep all idlers out of the cemeteries.

14. No hearse, coach, or other vehicle, and no animal shall be allowed within any cemetery: provided that this shall not apply to carts or animals engaged on work. No noise or other disturbance, and no riotous or improper conduct, will be permitted within the cemeteries.

IX.—Accounts.

1. The Board shall submit to the Government annually, in the month of February, a budget statement of the estimated receipts and expenditure for the ensuing financial year.

2. The Board shall also submit to Government annually, before the end of the month of June, an account of the receipts and expenditure of the last financial year.

3. The Superintendent shall submit at the monthly meeting of the Board a statement of the receipts and expenditure of the preceding month. He shall use vouchers with counterfoils in granting receipts for money received, and keep a register in the form prescribed at the cemetery.

4. Numbered receipts signed by the Secretary shall be given to undertakers in printed form with counterfoils for all payments. A certificate in the prescribed printed form shall be furnished by all

licensed undertakers to the Board's office not later than the 3rd of each month, stating the receipts have been obtained, under the signature of the Secretary, for all fees paid by them during the preceding month.

5. All money received by 2 p.m. shall be sent to the bank on the same day. The Standing Auditor shall be required to see that all daily collections have been brought to credit in the accounts and regularly remitted to the bank every day. He shall also submit a report of his having done so at every meeting of the Board.

6. The Board, if desired, will undertake on a fixed charge, to be determined by the Board, to provide flowers, shrubs, etc., for any grave, and all money paid by private individuals to the Superintendent for this purpose will be acknowledged by the Board.

7. A separate account shall be kept of expenditure incurred on repairs of monuments under Part IV, rule 4.

8. The Board's accounts shall be audited by an auditor or auditors appointed by the Board.

X.—Miscellaneous.

1. Notice-boards shall be put up at the main gate of each cemetery, containing all necessary information to the public.

2. All persons committing suicide, who are Roman Catholics by denomination, shall be buried in the unconsecrated portion of the cemetery allotted to that denomination, unless the funeral is attended by a Priest, or unless a Priest gives a written certificate that the interment may be made in the consecrated ground.

3. The Superintendent, if appointed by the Chairman of the Corporation under section 526 (4) of the Calcutta Municipal Act in that behalf, may be Sub-Registrar in any cemetery under the Board's control.

Chief Secy. to the Govt. of Bengal.

— W. S. HOPKYNs,

No. 10735A.

Copy forwarded to the Chairman, Christian Burial Board, Calcutta, for information, with reference to the correspondence ending with his letter No. 8910, dated the 16th July 1930.

By order of the Governor in Council,

G. B. SYNGE,

Under-Secy. to the Govt. of Bengal.

Calcutta, the 9th August 1930.

ECCELESIASTICAL.**Cemeteries.**

6. Matters of emergency, and matters not provided for by the rules, shall be referred by the Secretary for the orders of the Chairman. All such references, with the orders passed thereon, shall be laid before the next monthly meeting for confirmation.

7. The members of the Burial Board shall be monthly visitors of the cemeteries in rotation and shall record in a book any remarks on the state of the same. The Superintendent shall send a notice on the first day of each month to the member whose turn it is to visit, reminding him of the fact, and, on the last day of each month, the remark book for any entries. The visitors' remarks shall be read at the monthly meetings of the Board.

III.—GRAVES.

1. The area to be used for graves in every cemetery shall be divided into grave-spaces which shall be serially numbered so that the portion of each grave-space may be readily ascertained.

2. A corresponding map or maps of the burial ground shall always be kept at some convenient place, and shall be open to the inspection of all persons. Every grave-space shall be delineated on such map and its number inscribed thereon. A book shall also be kept with such map or maps in which all interments made in the aforesaid grave-spaces and their dates shall be entered.

3. No grave-space shall exceed 9 feet by 5 feet in superficial dimensions, and every grave shall be constructed so as to leave a space of at least 1 foot on all sides between it and the boundary of the grave-space.

4. No masonry grave shall, for the first interment therein, be constructed to a perpendicular depth of less than 6 feet, and no non-masonry grave to a depth of less than 5 feet; and a measuring rod shall be kept in each cemetery on which shall be legibly marked the perpendicular depth herein prescribed; and it shall be incumbent on every person having control or being in charge of a cemetery to satisfy himself by the use of such rod that, prior to any interment being made therein, each grave is of the prescribed depth.

5. Grave-spaces shall be occupied consecutively according to the date of application, and no grave-space shall be allotted out of its regular serial order.

ECCLESIASTICAL.**Cemeteries.**

6. (1) No second interment shall be made in any masonry grave until after the expiry of a period of at least one year from the date of the first interment therein.

(2) No subsequent interment, after the second interment, shall be made in any masonry grave until after the expiry of at least five years from the date of the last preceding interment therein :

Provided that, with the sanction of the Chairman for such special reasons he may think fit, and subject to such conditions and restrictions as the Health Officer may prescribe, a *third* or *subsequent* interment may be made in such grave before the expiry of such period.

7. The land used for a non-masonry grave, if not purchased, may be re-used after a period of eight years, provided that no soil shall be disturbed which, when the grave is re-opened, shall be found to be offensive.

8. The enclosure round a grave shall consist of a metal railing, or chains, or bars of metal supported on iron or masonry pillars. Wooden or masonry enclosures shall not be permitted.

9. No person who is not in the service of the Board shall be permitted to dig graves within the cemeteries under the care of the Board, save as the Board may otherwise appoint.

10. All masonry graves shall be constructed in accordance with plans and specifications, and with materials approved by the Board, and shall be arched in after the interment to the satisfaction of the Board.

11. In the case of a non-masonry grave no right shall be acquired to the exclusive use of the ground, unless the land is purchased, in which case the purchaser shall have the same rights and subject to the same obligations in respect of interments as the owner of a masonry grave. But, after the lapse of one year, a non-masonry grave may be converted into a masonry grave on a written application to the Board, and on payment of the difference between the fee already paid and the fee leviable under the rules.

12. The Commissioner of Police shall have power to order the exhumation of corpses when such exhumation is considered necessary by him for police purposes, and he shall forthwith give information to the Board of any such order for disinterment. Otherwise no disinterment shall be made without a

ECCLESIASTICAL.**Cemeteries.**

special order of the Chairman, who, before giving such sanction, shall obtain the concurrent permission of the Archdeacon of Calcutta in cases arising within a Church of England cemetery, or portion of a cemetery, and of the Archbishop of Calcutta in cases arising within a Roman Catholic cemetery, or portion of a cemetery. In regard to the general portion of a cemetery, the Chairman of the Burial Board shall obtain, if possible, the sanction of the representative of the denomination concerned. A list of those to whom application is to be made for such sanction shall be kept in the Secretary's office, and revised quarterly after communication with the persons named therein.

In urgent cases the Superintendent may give leave for exhumation within 12 hours of the burial notifying the fact at once to the Chairman.

13. The ashes of cremated bodies, if interred in an urn or other suitable receptacle, may be exhumed at any time with the sanction of the Chairman. Nothing in rules 3, 4, 6 and 7 shall apply to the interment of the ashes of cremated bodies.

IV.—MONUMENTS.

1. All applications for the erection of monuments, or alterations or additions to the same, shall be made to the Secretary of the Board, and shall show the proposed design and inscription and cost of the same.

2. No monument or headstone of any description shall be placed over a non-masonry grave, unless the grave-space has been purchased. The foundations in this case shall be not less than 5 feet in depth.

3. The superficial area of a monument erected upon a grave shall not, without the special sanction of the Chairman, exceed 8 feet by 4 feet :

Provided that the use of masonry, or of wood or other perishable materials for monuments shall not be allowed. This shall not apply to crosses, which may be made of wood.

4. The Board will undertake to keep in repair any monument for the repair of which a sum of money, or an annual payment deemed sufficient by the Board, shall be deposited or made.

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5. If any monument which the Board has not undertaken to keep in repair falls into a ruinous condition, the Board may call upon the friends of the deceased to repair it, and if they neglect to do so, or if they cannot be traced, the Board may deal with such monument at its discretion.

NOTE.—In the above rules the term monuments includes head-stones, slabs, and all other memorials of the dead and grave enclosures.

V.—ENDOWMENT OF MONUMENTS.

1. An endowment fee of Rs. 15 shall be charged when a person wishes to endow a single stone monument.

2. All other monuments shall be divided into two classes :—

- (i) Plain and solid monuments which are likely to require only occasional repair; and
- (ii) Elaborate monuments and other monuments which are likely to require special attention or frequent repair.

An endowment fee of Rs. 30 shall be charged for monuments of the first class, and of Rs. 75 for monuments of the second class. The classification shall rest with the Executive Engineer, Public Works Department, Second Calcutta Division, but any person objecting to his decision may appeal to the Chairman, Christian Burial Board.

NOTE.—In the case of a child's monument these fees may be reduced to Rs. 20 and Rs. 50 respectively, provided that the monument does not exceed 5 feet by 3 feet.

3. On the recommendation of the Executive Engineer, Public Works Department, Second Calcutta Division, a higher fee may be charged in cases where fees on the classified scale are insufficient.

4. No addition to an existing monument in any cemetery under the Board shall be allowed beyond mere lettering on existing slabs, headstones, or crosses, unless the whole monument is endowed.

5. The endowment is intended to cover the expense of ordinary annual maintenance, relettering, and repairs, but not the risk of accidents due to floods, earthquakes or other extraordinary causes. It is open to any person to provide for extraordinary repairs by making a special endowment, in addition to the ordinary endowment fixed by the Executive Engineer, Public Works Department, Second Calcutta Division, under

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Rules 1—3. This special endowment shall, however, be limited to the amount necessary to cover such work as the Board can undertake to execute.

6. The interest accruing on deposits shall be applied to meet the expenditure for the repair of those monuments, for the preservation of which deposits have been made.

VI.—FEES AND CHARGES.

1. The following fees shall be payable to the Board in respect of any burial in a non-masonry grave in any cemetery under the care of the Board :—

	Full size grave. 7 ft. by 2 ft.	Medium size. grave. 5 ft. by 2 ft.	Small size grave. 3 ft. by 2 ft.
	Rs.	Rs.	Rs.
For a funeral in which the coffin is carried on men's shoulders	5	4	3
Where a hearse is employed, and there are no mourning coaches	10	8	6
Where a "shellabier" is employed	15	12	9
Where a hearse and coach or coaches are employed ...	20	16	12
For a funeral in which the corpse is not enclosed in a coffin or in which the coffin is composed of materials recognised by the Board as perishable, the above fees for burial will be reduced to one-half of the usual charges.			
For a hearse in the case of deceased inmates of all charitable institutions ...	1	1	1
*For a pauper funeral ...	1	1	1

* The poverty of the deceased must be certified by a Minister of Religion, Medical Practitioner, Magistrate, or other public officer, in cases not coming through the police.

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Provided that, in the case of such burial, if it is desired to purchase the grave-spaces, the following consolidated fees shall be payable by the purchaser :—

			Rs.
For a full size grave	...	...	60
„ a medium size grave	...	...	45
„ a small size grave	...	...	20

2. The following charges shall be payable to the Board in respect of any burial in a masonry grave in any cemetery under the care of the Board :—

			Rs.
Masonry grave, full size, 8 feet by 4 feet and 7 feet deep	...	...	120
Masonry grave, medium size, 5 feet by 4 feet and 6 feet deep	...	...	100
Masonry grave, small size, 4 feet by 3 feet and 6 feet deep	...	...	60
These charges shall include the grave-space fee and the cost of construction of the grave and of the arching in.			
Second interment	...	...	16
This charge shall not include arching in nor any expenses connected with the opening or closing of the grave, for which a separate charge of Rs. 4 shall be made.			
For a grave-space when the masonry grave is not constructed by the Board	...	...	60

Masonry grave construction, where the grave space has been previously acquired :—

			Rs.
Full size	...	...	60
Medium size	...	...	55
Small size	...	...	40

Addenda and Corrigenda to the " Guide to Laws and Orders in force in Bengal, 1925, Volume V," for the year ending the 31st December 1926

Page 22.—

No. 495.

Correction slip No. 4.

Ben., Apptt., Notn. No. 751 A, of 24-1-1928; Endts. Nos. 752-53 A, of the same date, to Chairman, Christian Burial Board, and to the Fin. Dept.

In exercise of the power conferred by section 8 of the Calcutta Burial Boards Act, 1881 (Bengal Act V of 1881), and with the sanction of the Governor in Council, the Burial Board for the town and suburbs of Calcutta make the following amendments in the rules published under notification No. 1268, dated the 5th March 1910, namely:—

1. In rule 5 in Part VI for the words " for himself and his family " substitute the following:—

" for himself and his nominee and on failure of nomination for his legal representative."

2. Between the words " interment " and " shall " occurring in the first line in rule 6 in Part VI insert the following:—

" to him and to his nominee and on failure of nomination to his legal representatives."

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3. Monuments and additions to monuments shall be charged for at 20 per cent. of their cost under Section VII, Rule 4, subject to a minimum of Rs. 25 for each monument (which minimum, however, shall not apply to mere additions). But the fee for a headstone shall be Rs. 15.

4. A copy of the Registration of Burial, over the signature of the Secretary of the Board, shall be given on payment of Re. 1 as searching fee and Re. 1 as copying fee.

5. Any person may acquire and appropriate, for a grave for himself and his family, a space of land not exceeding 9 feet by 5 feet by external measurement on payment of a fee of Rs. 60 and of the necessary stamp duty for a *pottah* to be granted by the Burial Board certifying the right of interment. No fee shall be charged on the placing of a border not exceeding 6 inches in height, delimiting a grave-space by the person acquiring the same.

5A. A fee of Rs. 3 shall be levied to meet the conveyance charges of clergymen officiating at all funerals except pauper funerals.

6. All fees and charges not paid to the credit of the Board's account in the Bank of Bengal shall be payable to the Secretary.

7. The person or firm applying for permission for a burial, or for the erection of any monument or addition to a monument, shall be responsible for the payment in advance of all fees connected therewith.

VII.—UNDERTAKERS.

1. Only such undertakers [and sculptors] shall be allowed to carry on any work in the cemeteries under the Board's charge as are licensed by the Board, and have engaged to conform to the Board's rules: provided that private individuals may have their graves or monuments repaired by their own men, on application to the Superintendent. Undertakers' [and sculptors] licenses shall run from the 1st April in one year to the 31st March in the following year. On the issue or renewal of an undertakers' [and sculptors] license, a fee of Rs. 10 shall be paid to the Board. Licenses are renewable only at a meeting of the Board.

*The words in square brackets were inserted by Bengal Government Notification No. 14377A., dated the 10th November 1925.

ECCLESIASTICAL.**Cemeteries.**

[Such licensed undertakers and sculptors shall, if called upon to do so by the Board for the purpose of an enquiry as to whether they have conformed to their rules, furnish all relevant information in their possession and produce their books for inspection.]

2. In cases of burial in the cemeteries under the Board a certificate of the cause of death shall be obtained by the undertaker or other person conducting the funeral, who will sign and deliver the said certificate to the Superintendent for the person officiating at the funeral as an authority for the burial. Such certificate shall be signed by a Medical Practitioner or other responsible person competent to vouch for the accuracy of its contents.

3. In the event of no certificate of the cause of death being furnished, the Superintendent shall give notice to the nearest police-station.

4. It shall be the duty of each licensed undertaker, at the time of applying for permission to erect a monument in any of the cemeteries, to lodge in the Board's office a correct copy of the estimate of the cost of the monument accepted by the person ordering the monument.

[After the work is completed a copy of the bill of the licensed sculptors for the work performed on a monument shall be submitted to the Board.]*

5. Licensed undertakers shall attend personally all funerals conducted by them, or shall be represented by agents who have previously been approved by the Board, and registered as agents to act for them.

6. A list of all such persons, signed by the Chairman, shall be kept at the Board's office. Any undertaker, or employee of an undertaker, violating the terms of the Board's rules, or misconducting himself in the performance of his duties, either within the cemetery or in his dealings with any person by whom he may be so employed, shall be held liable to have his license suspended, revoked, or cancelled, or to forfeiture of any sum fixed by the Board, not exceeding Rs. 25 in any one particular case. Undertakers are liable to have their materials and their

*The words in square brackets were inserted by Bengal Government Notification No. 14377-A, dated the 10th November 1925.

ECCLESIASTICAL.**Cemeteries.**

work inspected by the Public Works Department, and condemned if inferior. In such a case fresh materials shall be used, and the work re-executed.

7. The work connected with the erection of any monument shall be completed within a maximum period of four months from the date of its commencement.

8. A complaint-book shall be kept in the charge of the Superintendent at every cemetery controlled by the Board in which complaints may be entered on any matter connected with the burial of the dead, and the complaint-books shall be placed before the Board at their regular meetings.

9. The Superintendent is authorized to stop any work which he considers inferior, pending a reference to the Engineer.

10. Except for the purpose of fitting up, no stone is to be cut or chipped within the cemeteries. All rubbish shall be cleared away as soon as the work is completed.

11. Notices of evening funerals shall be sent to the Superintendent of the cemetery before noon, and notices of morning funerals not later than 9 P.M.

12. No undertaker shall be allowed to open a grave, whether masonry or non-masonry, belonging to the public, when required for purposes of subsequent interments, unless it is identified by the Secretary.

VIII.—SERVANTS OF THE BOARD AND THEIR DUTIES.

1. The Superintendent shall have general charge of the cemeteries, and shall be directly responsible for the due observance of the rules, and for the maintenance of the cemeteries in a proper condition.

2. Servants of the Board drawing salaries of Rs. 20 and upwards per mensem shall be appointed by the Board at a meeting; servants drawing salaries below Rs. 20 may be appointed by the Chairman. Any servant may be suspended or dismissed by the authority by which he was appointed.

3. The Superintendent may suspend any of his subordinates for breach or neglect of duty, reporting his action for the approval of the Chairman. Any servant of the Board who shall accept any fee, perquisite or gratuity, other than authorized pay, for the performance of any duty under the Board, shall be liable to immediate dismissal.

ECCLESIASTICAL.**Cemeteries.**

4. The office of the Board shall be at the Circular Road Cemetery, and office hours shall be 6 to 10 A.M. and 4 to 6-30 P.M., except on Sundays and public holidays. When absent on urgent business during these hours, the Superintendent shall leave a notice with the durwan stating where he has gone, and the probable time of his return. From 10 A.M. to 4 P.M. the assistant shall be present to attend to all work.

5. All books and registers shall be kept at the office, and shall be open for inspection by a member of the Board.

6. The Superintendent shall keep the plans of the cemeteries, and shall mark on each, at the time of the interment, the grave then occupied, entering the required particulars in a corresponding register.

7. No monuments or materials for graves shall be brought into the cemetery without the sanction of the Superintendent. He shall report to the Executive Engineer the arrival of any materials which may seem to him defective.

8. Ordinarily no work, except the conduct of funerals, shall be allowed on Sundays.

9. All gates, except the main gate, shall be kept locked, and shall be opened only for funerals and on special occasions.

10. The main gate shall be shut at sunset.

11. The durwans shall be held responsible for any irregularity or damage committed at night.

12. Malis shall not be permitted to sell or give away any fruit or flowers. Any complaint regarding the neglect of, or damage to, graves or monuments shall be enquired into by the Superintendent. He shall keep a record of such complaints, and bring them to the notice of the Board at their next meeting.

13. The durwans are authorized to keep all idlers out of the cemeteries.

14. No hearse, coach, or other vehicle, and no animal shall be allowed within any cemetery; provided that this shall not apply to carts or animals engaged on work. No noise or other disturbance, and no riotous or improper conduct, will be permitted within the cemeteries.

IX.—ACCOUNTS.

1. The Board shall submit to the Government annually, in the month of February, a budget statement of the estimated receipts and expenditure for the ensuing financial year.

ECCLESIASTICAL.**Cemeteries.**

2. The Board shall also submit to Government annually, before the end of the month of June, an account of the receipts and expenditure of the last financial year.

3. The Superintendent shall submit at the monthly meeting of the Board a statement of the receipts and expenditure of the preceding month. He shall use vouchers with counterfoils in granting receipts for money received, and keep a register in the form prescribed at the cemetery.

4. Numbered receipts signed by the Secretary shall be given to undertakers in printed form with counterfoils for all payments. A certificate in the prescribed printed form shall be furnished by all licensed undertakers to the Board's office not later than the 3rd of each month, stating that receipts have been obtained, under the signature of the Secretary, for all fees paid by them during the preceding month.

5. All money received by 2 P.M. shall be sent to the Bank on the same day. The Standing Auditor shall be required to see that all daily collections have been brought to credit in the accounts and regularly remitted to the Bank every day. He shall also submit a report of his having done so at every meeting of the Board.

6. The Board, if desired, will undertake on a fixed charge, to be determined by the Board, to provide flowers, shrubs, etc., for any grave, and all moneys paid by private individuals to the Superintendent for this purpose will be acknowledged by the Board.

7. A separate account shall be kept of expenditure incurred on repairs of monuments under Section IV, Rule 3.

8. The Board's accounts shall be audited by an auditor or auditors appointed by the Board.

X.—MISCELLANEOUS.

1. Notice boards shall be put up at the main gate of each cemetery, containing all necessary information to the public.

2. All persons committing suicide, who are Roman Catholics by denomination, shall be buried in the unconsecrated portion of the cemetery allotted to that denomination, unless the funeral is attended by a priest, or unless a priest gives a written certificate that the interment may be made in the consecrated ground.

ECCLESIASTICAL.**Cemeteries.**

3. The Superintendent, if appointed by the Chairman of the Corporation under section 526 (4) of the Calcutta Municipal Act in that behalf, may be Sub-Registrar in any cemetery under the Board's control.

Interment of Indian Christians in Government cemeteries in the mufassal.

498.

Ben., Genl. (Eccl.), Res. No. 82T.—G., of 21-6-1894, with Nos. 2021-33, of 25-6-94, to Comms., etc.

The question of the interment of Native Christians in Government cemeteries in the mufassal has lately formed the subject of correspondence between the Secretary of the Calcutta Missionary Conference and the Government of India, who referred the matter to this Government for settlement in communication with the Right Reverend the Lord Bishop of Calcutta. The principle to which the Government of India adhere is stated in Rule 5 of the rules contained in the extract from the Proceedings of the Government of India in the Home Department, No. 6—370-382, dated the 9th November 1876, attached as Appendix A to the revised Ecclesiastical Rules published by that Government with Notification No. 103, dated the 20th June 1885 (*see* page 66).

2. It appears from the rule referred to and the note appended thereto that the interment of Native Christians in Government cemeteries is not absolutely prohibited, and at the suggestion of the Right Reverend the Lord Bishop of Calcutta, the Lieutenant-Governor is pleased to direct that the attention of Chaplains and officers in charge of Government cemeteries in the mufassal be drawn to the subject, and that they be informed that the interment of Native Christians in such cemeteries may be permitted in isolated cases, or in respect of small communities, provided that, having regard to other requirements, sufficient grave-space is available for the purpose.

Where the grave-space is limited, or the number of Native Christians larger, those interested in the matter should take early measures to provide a burying-ground suitable to the requirements of the community concerned.

ECCLESIASTICAL.**Churches.****Interments outside Government cemeteries.****499.**

India, Home, No. 446, of 7-10-1901, to Bom. and No. 447 of same date, to Ben. Ben., Gen. (Eccl.), Cir. No. 16T.—G., of 30-10-1901, to Commrs.

The Government of India wrote as follows to the Government of Bombay, and the Government of Bengal circulated the letter to Commissioners:—

“ You refer to the grave of the late who died from cholera whilst employed on famine relief works and was buried at the in the district. This grave and the tomb over it are situated outside a Government cemetery, but has expressed his willingness to pay to Government Rs. 30, the interest of which is estimated to be sufficient to keep it in proper repair.

“ You ask whether the Government of India have any objection to this tomb, and others erected under similar circumstances in future, being dealt with under the revised rules for the erection, repair, and endowment of monuments in Government cemeteries, published with Home Department Notification No. 247, dated the 7th June 1901.*

“ In reply I am to say that there is no objection to the proposal, but I am to suggest that, with the permission of the Governor in Council, specific instructions may be issued to the effect that such interments should be carried out in Government land, so as to enable the Executive Engineer and the Collector of district to inspect them frequently and preserve them in good order.”

Churches.**Consecration of Government churches.****500.**

India, Home, No. 348, of 15-7-1908.

On a recent reference to Local Governments and Administrations in connection with certain information called for by the Secretary of State, it appeared that in some instances

* The rules have since been amended see Order printed as No. 495, *ante*, p. 22.

ECCLESIASTICAL.**Monuments.**

Government churches had been consecrated to the exclusive use of the Church of England without reference to the Government of India. I am now to explain for the information of the Lieutenant-Governor the considerations which render it desirable, in the opinion of the Government of India, that in future their sanction should invariably be obtained. For some time past there has been a somewhat acute controversy regarding the question of the consecration of churches to the services of one particular religious denomination to the exclusion of persons belonging to all other denominations: and the question has recently attracted considerable attention in England. The Government of India are accordingly of opinion that no new churches in military stations should be consecrated. In these circumstances it is necessary that, when permission is given to consecrate a church at any station, whether civil or military, the question should be considered with reference not only to the existing garrison, if any, but to any redistribution of troops likely to be made in future, a matter in regard to which Local Governments are not always in possession of full information. Moreover, expenditure under the head "Ecclesiastical" is Imperial, and the grant of permission to consecrate a church may involve the Government of India in additional expenditure by way of assistance to the Church of Scotland or the Wesleyan Church for the provision of separate church accommodation. For these reasons, I am to request that in future permission may not be given to the consecration of any church without previous reference to the Government of India.

Monuments.**501.**

India, Edn., No. 240, of 7-6-1919, to Burma.

I am directed to refer to your letter No. 885-F.4, dated the 20th February 1919, forwarding a copy of the letter, dated the 21st December 1918, from the Bishop of Rangoon regarding the collection and disposal of the fee of Rs. 75, prescribed in Rule 1(6), Part II, of the Ecclesiastical Rules, for the erection of a monument in the unconsecrated Government military church at Maymyo and asking for a ruling of the Government of India on the subject.

ECCLESIASTICAL.**Monuments.**

2. In reply, I am to say that unconsecrated churches are available for the use of any of the recognised Protestant denominations. They are under the control of local officers of the Public Works Department and not the ecclesiastical authorities. Rule 31 of Part V of the Ecclesiastical Rules does not, therefore, apply to them. The Government of India have, however, decided that applications for the erection of monuments in such churches should be submitted, through the local minister of the denomination to which the deceased belonged to the Executive Engineer, who will after countersignature pass them on to the Bishop of the Diocese for disposal. In the event of an application not being entertained by the Bishop, an appeal will lie to the local Government.

3. As regards the disposal of the fee, which may be levied for the Bishop's faculty for the erection of a monument in an unconsecrated church, I am to add that the Government of India approve the procedure suggested in paragraph 3 of your letter.

Letter No. 885-F-4, dated the 20th February 1919, from the Secretary to the Government of Burma, Municipal Department, to the Secretary to the Government of India, Department of Education.

I am directed to forward for the information of the Government of India a copy of a letter, dated the 21st December 1918, from the Lord Bishop of Rangoon relating to the collection of, and the disposal of, the fee of Rs. 75 prescribed in Rule 1(6) of Part II of the Ecclesiastical Rules published by the Government of India in Notification No. 212, dated the 10th May 1913, for a faculty for the erection of a monument in the unconsecrated Government military church at Maymyo, the construction of which was sanctioned in letter No. 1455-B., dated the 16th October 1912, from the Government of India in the Public Works Department.

2. It is clear under the abovementioned rules that the fee must be spent on charity. Further Rule 7, Part II of the Rules, lays down that fees for monuments in churches should be paid over by the Chaplain to the charitable objects to which the Bishop assigns them when his faculty is issued, while Rule 31, Part V of the Rules, vests the control of Anglican and Roman Catholic churches in respect to the erection of tablets in the Bishop of the Diocese. The Lieutenant-Governor is, however, doubtful whether the military church at Maymyo, being unconsecrated, can be correctly described as an Anglican church and the rules appear to be silent as to the authority who should levy the fees in cases of this kind.

ECCLESIASTICAL.

Marriages.

3. The Lieutenant-Governor considers it undesirable that a decision should be made in this province which may be inconsistent with other decisions made in India and I am accordingly to ask for a ruling of the Government of India as to the authority which should levy the fee and the authority which should dispose of the fee in such cases in charity. It appears to His Honour that in the case of an unconsecrated church, which may be used by Presbyterians or by Wesleyans on occasions, a reasonable rule would be that the fee for the erection of a mural tablet, etc., should be devoted to charity under the rules but should be expended in charity by the authority of the denomination to which the erector of the tablet belonged, or, when the tablet is erected by subscription in which several denominations have joined, then the charity should be at the disposal of the authority of that denomination to which the person in whose memory it is erected belonged. It is presumed that the fee should first be payable to the Chaplain in whose charge the church lies at the time.

Letter, dated the 21st December 1918, from the Right Reverend R. S. Fyffe, M.A., D.D., Lord Bishop of Rangoon, to the Secretary to the Government of Burma, Public Works Department.

I have the honour to state that I have been asked by the Chaplain of Maymyo whether it is necessary to have a faculty for the erection of a brass memorial in the Government church erected for the use of British troops in the British Infantry Lines. The question is whether this church comes under Public Works Department Code, Appendix 10, Part V, Rule 31. In a church building, the ownership of which rests with the Bishop, a fee is charged for a faculty for the erection of a memorial tablet in the church. I desire to know whether, if Rule 31 above referred covers the case of the Government church at Maymyo, it is within my power to charge the fee for the faculty as in the case of churches owned by me as Bishop.

Marriages.

Indian Christian Marriage Act (XV of 1872) does not apply to Indian States.

502.

India, F. r., No. 5701B., of 26-2-1898, and No. 15661A., of 4-6-1898. Ben., Genl. (Eccl.), Nos. 948-54, of 11-3-1898, and Nos. 112-18T.—G., of 15-6-1898.

The Circulars noted above enjoin that when issuing notifications granting licenses under sections 6, 8, and 9 of the Indian Christian Marriage Act (XV of 1872) it should be

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Marriages.

laid down in them specifically that they give authority to the licensees only so far as regards Christian subjects of His Majesty.

Publication of marriage banns.

503.

India, Home No. 8—177, of 23-5-1887. Ben., Genl. (Eccl.), No. 83, of 10-6-1887, to Archdeacon of Calcutta.

The following letter was addressed by the Government of India to the Government of the Punjab on the subject of publication of banns of marriages in certain circumstances:—

“ I am directed to forward the accompanying copy of a letter* from the Ven'ble the Archdeacon of Lahore on the subject of the publication of banns of marriage in certain circumstances. It will be seen that in the communication from the Chaplain of Rawalpindi, which forms an enclosure of this letter, the question is raised whether a person residing within the limits of a cantonment in which there is a church can claim to have banns published in a church without those limits in which the Chaplain of the station is not entitled as of right to officiate.

“ 2. I am to state, for the information of His Honour the Lieutenant-Governor and for communication to the Ven'ble the Archdeacon of Lahore, that the Governor-General in Council is advised that no person can claim to have his banns published in any particular church except so far as may be arranged by the Ecclesiastical authorities for the convenience of residents in particular districts. His Excellency in Council is further advised that, although a marriage solemnised in India without banns or a license is not invalid on that account, no person can claim to be married by a clergyman of the Church of England without either a license or the publication of banns, and that if a clergyman abstains from solemnising a marriage unless one or other of these two conditions is fulfilled, no person can compel him to solemnise it.”

* Not printed.

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Returns.

Registration of Births and Deaths.

504.

Ben., Genl. (Eccl.) Cirs. Nos. 17-18 and Nos. 2666-69, of 10-4-1913, to Chambers of Commerce, Assosns., Railway Cos. and Commrs., etc.

The Government of Bengal circulated the following pamphlet urging the benefits of registration of births and deaths and describing the procedure to be followed and the fees payable:—

THE REGISTRATION OF BIRTHS AND DEATHS.

Acts and rules.—The registration of births and deaths is governed by the provisions of the Births, Deaths and Marriages Registration Act (VI of 1886) as amended by the Births, Deaths and Marriages (Amendment) Act (IX of 1911), and by the rules prescribed thereunder by the Government of Bengal in Notification No. 848, dated the 4th February 1913.

2. *Persons whose births or deaths may be registered.*—The persons whose births and deaths are registrable are the following:—

- (a) In British India, the members of every race, sect or tribe to which the Indian Succession Act, 1865,* applies, and in respect of which an order of exemption under section 332 of that Act is not for the time being in force, and all persons professing the Christian religion.
- (b) In the dominions of Princes and States in India in alliance with His Majesty, British subjects being members of a like race, sect or tribe, or professing the Christian religion. The Local Government by notification in the official gazette may, with the previous approval of the Governor-General in Council, extend the operation of the Act, in so far as it relates to the registration of births and deaths, to any other class of persons, either generally or in any local area.

* NOTE.—(a) The Indian Succession Act, 1865, does not apply to Hindus (including Sikhs and Jains), Muhammadans or Buddhists.

(b) It is not in force in the Chittagong Hill Tracts and the Lushai Hills.

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3. *Registration voluntary.*—The registration of births and deaths under the Act is entirely voluntary, and as experience has shown that full advantage is not taken of its provisions by the persons to whom it applies, it has been deemed desirable to issue this pamphlet explaining the benefits of registration and giving a few simple instructions regarding procedure and fees.

4. *Advantages of registration.*—The following are the more salient advantages which may be derived from the registration of births and deaths:—

- (i) Registration secures future legal proof of a birth or death, since certified copies of entries in a register of births or deaths are, under section 9 or 25 (2) of the Act, admissible in evidence to prove the birth or death to which they relate, and such copies are also, under section 79 of the Indian Evidence Act, 1872, presumed to be genuine.
- (ii) Apart from the common necessity for legal proof of such occurrences, relatives and descendants and, in the case of births, the children themselves often desire to have authentic information for genealogical, sentimental, or other reasons.
- (iii) The production of a birth certificate or proof of age is required of candidates for Government service, and in some cases for service under private employers or for appearance at certain examinations. Persons desirous of insuring their lives have also to prove their ages.

Neglect to register births or deaths may cause much trouble and expense hereafter and, in the case of a birth, may seriously handicap children in obtaining employment when they reach years of maturity.

5. *Persons authorized to give notice of a birth.*—Any of the following persons may give notice of a birth, namely:—

- (a) The father or mother of the child.
- (b) Any person present at the birth.

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- (c) Any person occupying, at the time of the birth, any part of the house wherein the child was born and having knowledge of the child having been born in the house.
- (d) Any medical practitioner in attendance after the birth and having personal knowledge of the birth having occurred.
- (e) Any person having charge of the child.

6. *Persons authorized to give notice of a death.*—Any of the following persons may give notice of a death, namely:—

- (a) Any relative of the deceased having knowledge of any of the particulars required to be registered concerning the death.
- (b) Any person present at the death.
- (c) Any person occupying, at the time of the death, any part of the house wherein the death occurred and having knowledge that the deceased died in the house.
- (d) Any person in attendance during the last illness of the deceased.
- (e) Any person who has seen the body of the deceased after death.

7. *Procedure to be followed by persons giving notice.*—A person desirous of having a birth or a death registered may either personally attend at the office of the Registrar and sign the register of births or deaths or, if he or she cannot so attend without inconvenience, may apply that the birth (if it be of a legitimate child) or death be registered without his or her personal attendance at such office. In the former case an application must be made to the Registrar in the printed form set forth in Schedule A or B, and in the latter case in the printed form set forth in Schedule C or D, as the case may be. These forms have been reproduced in the schedules to this pamphlet and may be obtained gratis on application to a Registrar of Births and Deaths, to a Subdivisional Officer or to the officer in charge of a police thana in every district. The appropriate form must be filled in and signed by the

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person giving notice, provided that, in the case of a person desirous that his or her attendance at the Registrar's office should be dispensed with and whose signature is not known to the Registrar, the signature of such person in Schedule C or D, as the case may be, must be attested by a respectable witness.

8. *Registration of the birth of an illegitimate child.*—A person desirous of registering the birth of an illegitimate child must either attend personally at the office of the Registrar in which case an application must be made in the form set forth in Schedule A, or if he or she cannot attend without inconvenience, may submit an application in the form set forth in Schedule C. A Registrar is precluded from entering in the register of births the name of any person as the father of an illegitimate child unless at the request of the mother and of the person acknowledging himself to be the father of the child. When the mother and the person acknowledging himself to be the father of the child jointly request that that person may be registered as the father, the mother and that person must both attend and sign the entry in the register in the presence of the Registrar.

9. *Period within which notice of a birth or death may be given.*—The notice in the form set forth in Schedule A, B, C or D must ordinarily be presented or sent to the Registrar for the local area in which the birth or death occurred within six months of the birth or death to which it refers, as the case may be :

Provided that the Registrar may, of his own authority, for any reason which he considers sufficient, accept notice of a birth or death at any time within one year from the date of its occurrence and with the special sanction in writing of the Registrar-General after that time.

10. *Procedure when a birth or death occurs on a journey.*—When a birth or death has occurred during a journey or when the person giving notice of a birth or death was compelled by duty, or urgent necessity, or unavoidable accident, to leave the local area in which such birth or death occurred so soon after its occurrence that he was unable to give the prescribed notice to the Registrar for that local area, any Registrar may receive notice of such birth or death and

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register the same as if it were a birth or death which had occurred within the local area for which he has been appointed.

The provisions of paragraph 9 as to the time within which notice of a birth or death must be given apply to such cases.

11. *Procedure when a birth or death occurs on the high seas.*—The Registrar for any local area, including a port, may register any birth or death which has occurred on the high seas on board any ship arriving at such port :

Provided that notice of the birth or death is given to such Registrar within 60 days after the arrival of the ship.

In the notice of such birth or death, and in the entry thereof in the register, there shall be specified, in lieu of the name of the place of occurrence, the name of the ship on which the event occurred, and the name of the Commander of the ship and the approximate latitude and longitude of the ship's position at the time of the birth or death.

12. *Appeal against the order of a Registrar.*—An appeal against an order of a Registrar refusing to register a birth or death on any other ground than that he has reason to believe the notice to be false shall lie to the Registrar-General of Births, Deaths and Marriages, who may in his discretion either confirm the order of the Registrar or direct him to register the birth or death.

13. *Certificate of registration of a birth or death.*—A person desirous of registering a birth or death may, on application to the Registrar at the time of such registration and on payment of the prescribed fee, be furnished with a certificate of the registration of the birth or death.

14. *Searches and certified copies.*—Subject to the payment of the prescribed fees the indexes maintained at the office of the Registrar-General are open to inspection by any person applying to inspect them, and copies of the entries of the registers filed in the office of the Registrar-General to which the indexes relate, are given to all persons applying for them. Subject to the same proviso, any person is permitted at all reasonable times to make searches in the registers maintained by a Registrar and can obtain from a Registrar a certified copy of any entry in the said registers.

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15. *Fees.*—No fee is charged for registering births or deaths, but the following fees are payable in respect of certificates, certified copies and searches:—

Rs.

- (i) Under section 8 for inspection of indexes kept in the office of a Registrar-General—
- | | | | | |
|--|----|----|----|---|
| (a) For the first year | .. | .. | .. | 1 |
| (b) For every additional year, four annas, up to a maximum for one inspection of | .. | .. | .. | 5 |
- (ii) Under section 8 for each copy of an entry in a certified copy of a register in the office of the Registrar-General .. 1
- (iii) Under section 23 for a certificate of registration of a birth or death 1
- (iv) Under section 25 for search in a register of births or deaths—
- | | | | | |
|--|----|----|----|---|
| (a) For the first year | .. | .. | .. | 1 |
| (b) For every additional year, four annas, up to a maximum for one search of | .. | .. | .. | 5 |
- (v) Under section 25 for each copy of an entry given by a Registrar 1
- (vi) Under section 35—
- | | | | | |
|---|----|----|----|---|
| (a) For inspection of the descriptive list of registers or records delivered to the Registrar-General by Commissioners appointed under Chapter V of the Act | .. | .. | .. | 1 |
| (b) For each copy of an entry in any register or record described in the above-mentioned descriptive list | .. | .. | .. | 1 |

Provided that all seamen, non-commissioned officers and men of His Majesty's regular forces and members of the Indian military police force shall be exempted from the payment of the foregoing fees, when such fees are payable to the Registrar-General or a Government servant who is not a minister of religion.

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When fees payable under the above items are received by the Registrar-General or any person being a Government servant and not a minister of religion, having the custody of any such registers or records as aforesaid, they shall be entered in a register, and otherwise treated as if they were fees realized under the rules published under the Notification No. 848, dated the 4th February 1913, above referred to. When such fees are received by any other person, they may be retained by such person.

16. *Registrars.*—The following persons have been empowered to perform the functions of Registrars of Births and Deaths in this province:—

- | | |
|--|--|
| (1) All Sub-Registrars at headquarters station of districts are <i>ex-officio</i> Registrars of Births and Deaths. | Within the jurisdiction of the Magistrates of their respective districts. |
| (2) Sub-Registrars of Serampore (district Hooghly); Raniganj (district Burdwan); Chusdanga and Meherpore (district Nadia); Behala, Baruipur, Sealdah, Cossipur, Khardaha (now at Barrackpore), Diamond Harbour (district 24-Parganas); Serajganj (district Pabna); Saidpur (district Rangpur); Kurseong and Siliguri (district Darjeeling); Narayanganj (district Dacca); Goalundo and Madaripur (district Faridpur); and Chandpur (district Tippera). | Within their respective jurisdictions. |
| (3) Registrar of Assurances, Calcutta. | |
| (4) The Rev. Arthur E. Summers (Dinajpur). | The whole province of Eastern Bengal. |
| (5) The Rev. T. D. Williams (Narayan - ganj, Dacca). | Ditto. |
| (6) All ministers of religion in Bengal districts who are licensed to solemnise marriages under the Indian Christian Marriage Act, XV of 1872. | For their respective congregations and in respect of persons for whom they may perform the offices of baptisms or burials. |

17. The Inspector-General of Registration, Bengal, is also the Registrar-General of Births, Deaths and Marriages under the Act and is in charge of the General Registry Office.

SCHEDULE A.

(Paragraph 7.)

I, E. F. (name, description and residence) being (here state the capacity in which the person claims to be authorized to give the notice), hereby give notice, for the purposes of section 19, Act VI of 1886, that on (date) at (place) I, E. F., or my wife, G. H., or G. H. (name and description), was delivered of a , and I request that the said birth may be registered. *The necessary information regarding the birth is given on the reverse.*

(Date.)

Table containing information for registration of Birth (on the reverse of the Notice).

[illegible]

Signature of the person giving notice.

NOTE.—(A) Column 8 only to be filled up when notice of birth of an illegitimate child is given and both the mother and the person acknowledging himself to be the father of the child attend before the Registrar to sign the register under sub-section (3), section 22; otherwise both this column and column 5 should be left blank.
Column 9 only to be used when notice is given to the Registrar outside whose local area birth occurred.

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SCHEDULE C.

NOTICE OF A BIRTH AND APPLICATION FOR THE REGISTRATION OF THE
SAME BY A PERSON WHO DOES NOT ATTEND PERSONALLY AT THE OFFICE
OF THE REGISTRAR OF BIRTHS AND DEATHS.

(Paragraph 7.)

To the Registrar of Births and Deaths for (local area or class).

I, A. B. (name, description and residence), being (here state the capacity in which the person claims to be authorized to give the notice), hereby give notice, for the purposes of section 19, Act VI of 1886, that on (date) at (place) I, A. B., or my wife C.D., or C.D. (name and description), was delivered of a _____, and I request that the said birth may be registered. *The necessary information regarding the birth is given on the reverse.*

Table containing information for registration of Birth (on the reverse of the Notice).

[illegible]

Signature of the person giving notice.

NOTE.—(A) Column 8 only to be filled up when notice of birth of an illegitimate child is given and both the mother and the person acknowledging himself to be the father of the child attend before the Registrar to sign the register under sub-section (3), section 22; otherwise both this column and column 5 should be left blank.

Column 9 only to be used when notice is given to the Registrar outside whose local area birth occurred.

ECCLESIASTICAL.**Returns.**

As I cannot conveniently attend at your office for the purpose of signing the register of births, I request that the birth may be registered in my absence under the provisions of section 22(1), Act VI of 1886.

Signature.

Dated 19 .

Certified that the above-mentioned has signed this application in my presence.

Signature.

Designation or profession.

Dated 19 .

N.B.—This certificate is only required, if the signature of the notice-giver is not known to the Registrar.

SCHEDULE D.

NOTICE OF A DEATH AND APPLICATION FOR THE REGISTRATION OF THE SAME BY A PERSON WHO DOES NOT ATTEND PERSONALLY AT THE OFFICE OF THE REGISTRAR OF BIRTHS AND DEATHS.

(Paragraph 7.)

To the Registrar of Births and Deaths for (local area or class).

I, A. B. (name, description and residence), being (here state the capacity in which the person claims to be authorized to give the notice), hereby give notice, for the purposes of section 19, Act VI of 1886, that on (date) at (place) my (state relationship), C. D. (name and description), or C. D. (name and description), died of , and I request that the said death may be registered. *The necessary information regarding the death is given on the reverse.*

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Table containing information for registration of Death (on the reverse of the Notice.)

[illegible]

Signature of the person giving notice.

NOTE.—Column 9 only to be used when notice is given to the Registrar outside whose local area death occurred.

As I cannot conveniently attend at your office for the purpose of signing the Register of Deaths, I request that the death may be registered in my absence under the provisions of section 22(I), Act VI of 1886.

Signature.

Dated 19 .

Certified that the abovementioned has signed this application in my presence.

Signature.

Designation or profession.

Dated 19 .

N. B.—This certificate is only required, if the signature of the notice-giver is not known to the Registrar.

ECCLESIASTICAL.**Returns.****Transmission to the India Office of returns of baptisms, marriages and burials of European British subjects.****505.**

India, Edn., (Eccl.), No. 264, of 6-7-1921. Ben., Appt., No. 5781A., of 2-8-1921, to Regr.-Genl., Ben.

Copy of the following forwarded to the Government of Bengal, for information, with reference to that Government's letter No. 96, dated the 11th March 1920.

Letter No. 263 (Eccl.), dated the 6th July 1921, from the Deputy Secretary to the Government of India, Department of Education, to the Secretary to the Government of Madras, Home (Miscellaneous) Department.

I am directed to refer to the correspondence ending with this department letter No. 120, dated the 20th April 1918, regarding the transmission to the India Office of *such ecclesiastical returns as relate to European British subjects.*

2. I am to state, for the information of the Government of Madras, that the proposal was subsequently considered and referred to the India Office. In a recent communication the Secretary of State has expressed a wish, in which the Government of India concur, that the returns of baptisms, burials and marriages should continue to be sent to the India Office in their present form for the following reasons:—

- (1) The returns are undoubtedly of considerable use to the British public as evidenced by the fact that during the last calendar year about 700 copies of certificates were furnished to applicants in England.
- (2) The returns of baptisms are frequently found useful for obtaining evidence of the nationality of persons, and of the age of candidates for the Indian Police, etc., many of whom have been born in India. It might cause some inconvenience if the eligibility of candidates could not be decided for some two or three months owing to the information not being available in England.

3. Occasionally also the registers have been found useful in correcting errors in certificates issued in India.

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Returns.

506.

*India, Edn., (Eccl.), No. 38, of 1-11-1922. Ben., Appt.,
No. 293A., of 13-1-1923, to Regtr.-Genl. Ben.*

I am directed to forward a copy of a letter from the India Office, No. R. & R. 1418—22, dated the 18th September 1922 and to request that, if possible, the India Office may be periodically supplied direct with details of notifications of births of children of European parents.

Despatch No. R. & R. 1418—22, dated the 18th September 1922, from His Majesty's Secretary of State for India to the Secretary to the Government of India, Department of Education and Health.

There is a regular demand here for certified extracts, for legal and other purposes, from the returns of baptisms, etc., which are regularly transmitted to this office. As, however, these are compiled from ecclesiastical returns, we are unable to furnish information concerning births not followed by baptism. Although registration is not compulsory in India, it is understood that births are often notified voluntarily; and I am directed to say that it would be an advantage if this office could be periodically supplied by the various Local Governments with details of such notifications, confined of course to the children of European parents.

Note. For orders regarding the report of casualties among European officers and pensioners, See Vol. XV (Political).

507 to 520.

[NOTE.—*These numbers have been provided for allotment to Circulars and Orders issued subsequently and which do not supplement, modify or cancel those already printed in this volume. Orders of the latter kind will, in the case of supplementary orders, follow the orders which they supplement and be given a sub-number; in the case of modifying or cancelling orders, they will issue with the same number as the orders they modify or cancel so as to be pasted over them.*]

EMIGRATION.

COLONIAL, ETC.

PAGE.

Important Circulars and Orders, etc., relating to Colonial and Foreign emigration have been included in the Indian Emigration (Bengal) Manual, 1926, to which reference should be made.

INLAND.

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BOOKS OF REFERENCE.

Emigration (Inland) Manual, 1912 (*under revision*).

Indian Emigration (Bengal) Manual, 1926.

EMIGRATION.**Inland—Depôts, rest-houses, etc.****Inspection of depôts and rest-houses.****521.***Ben., Genl. (Emi.), Cir. No. 3, of 6-1-1905, to Commrs.*

The Bengal Government decided that the reports and the registers of depôts, places of accommodation and rest-houses, prescribed by Circular No. 1T.—G., dated the 19th April 1902, need not be submitted to Government in future. Commissioners will in future be held responsible for seeing that the rules and orders on the subject are carefully observed. It was also directed that special care should be taken that all depôts, places of accommodation and rest-houses are inspected by District and Subdivisional Officers regularly and as frequently as possible.

Emigrants suffering from infectious diseases.**Sanitary doolies for conveyance to hospital of emigrants suffering from infectious diseases.****522.***Ben., Genl. (Emi.), No. 3797, of 21-12-1897, to Supdt. of Emign.*

I am directed to say that it has been brought to the notice of the Lieutenant-Governor that satisfactory arrangements do not exist at certain emigration centres in Bengal for the conveyance of emigrants, found to be suffering from infectious diseases, to the nearest hospital. His Honour desires that special sanitary doolies shall be maintained for this purpose at Purulia, Raniganj, Goalundo and Naihati. The doolies should be provided underneath with a tin tray suspended by hooks, and the tray should be filled with sawdust. In this way the *dejecta* and vomited matter can be collected and subsequently burnt.

I am to request that you will be so good as to make the necessary arrangements for the construction and maintenance of one such dooly at each place named in the preceding paragraph, at a cost not exceeding Rs. 16 each, the amount charged being met from the Inland Labour Transport Fund, the contractors by whom the sick coolies have been recruited being charged for the hire of bearers whenever the dooly is used.

EMIGRATION.

Inland Transport Fund.

The dooly should be in charge of the emigration official at each place, and a stock of disinfectants should also be kept in the dispensary for the disinfection of the dooly and of the patient's belongings.

Inland Transport Fund.

Use of service postage stamps and service covers for correspondence connected with the Inland Transport Fund.

523.

*Ben., Genl. (Emi.), Cir. No. 9, of 28-1-1886, to Commrs.,
Dist. Offrs., etc.*

With reference to the provisions of the notification of the Financial Department of the Government of India, No. 3995, dated the 22nd November 1879, reproduced below, and with reference to the orders given in letter from the Finance and Commerce Department, No. 88, dated the 8th January 1886, of which an extract is given below, the Lieutenant-Governor is pleased to direct that service postage stamps and service covers shall not be used in future for correspondence connected with the Inland Labour Transport Fund when such correspondence is conducted by officers appointed to administer Act I of 1882 (The Inland Emigration Act)* in their capacity as such. Ordinary postage stamps must, in future, be used for such correspondence, and the cost of registers, forms, and stationery supplied by the Superintendent of Stationery for the use of officers appointed to perform duties under the Act named will be debited to the Inland Labour Transport Fund.

Notification No. 3995, dated the 22nd November 1879, by the Government of India, Finance and Commerce Department.

Correspondence sent by a Local Fund officer, or by any Government officer acting in a capacity connected with a Local Fund, such as President or Secretary of a Local Fund Committee, is not official correspondence within the meaning of these rules, and may not be superscribed as "on Her Majesty's service".

Service stamps may not be sold to Local Fund officers or to Government officers in capacities connected with Local Funds, and the frank of such officers will not be recognized in support of service stamps.

* The Act now in force is Act VI of 1901.

EMIGRATION.

Inland—Fraudulent and illegal recruitment.

But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by a Government officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. For instance, the Commissioner of a division, writing *in that capacity* to a Local Fund officer concerning Local Fund affairs, may superscribe the letter on Her Majesty's service.

The term "Local Fund", as used in this rule, is intended to include municipalities and other similar bodies or institutions.

This rule will come into effect from 1st April 1880.

*Letter No. 88, dated the 8th January 1886, from the Government of India,
Finance and Commerce Department.*

The provisions of Financial Notification No. 3995, dated the 22nd November 1879, are applicable to correspondence connected with the Inland Labour Transport Fund, and service postage stamps and service covers cannot be used for the correspondence in question.

Inland—Fraudulent and illegal recruitment.

Prompt disposal of references made by the Assam authorities in connection with fraudulent recruitment.

524.

*Ben., Genl. (Emi.), Nos. 2565-69, of 13-8-1898, to Commrs.,
Bhagalpur, Patna, Presy., Burdwan & Chota Nagpur.*

The Bengal Government directed that in every instance in which the reply to a reference made by the Assam authorities to local officials in Bengal in connection with the fraudulent recruitment of coolies is delayed for more than a fortnight* from the date of its receipt by the District Officer concerned, a special explanation is to be submitted through the Commissioner to Government.

* This period was subsequently extended to one month in Bengal Government Nos. 532-36T—G., dated the 15th October 1898.

EMIGRATION.**Inland—Fraudulent and illegal recruitment.****Illegal recruitment.****525.**

*Ben., Genl. (Emi.), No. 2844, of 6-8-1901, to Commr.,
Chota Nagpur.*

I am directed to acknowledge the receipt of your endorsement No. 328J., dated the 18th July 1901, and enclosure, regarding the procedure to be followed in the arrest and prosecution of persons found recruiting in contravention of the provisions of the Inland Emigration Act, VI of 1901. It is pointed out that offences under section 164 of the Act being punishable with less than one year's imprisonment are non-cognizable, and so the police cannot arrest any one found recruiting illegally, or enquire into any such case without the orders of the Magistrate.

2. In reply, I am to say that under the old Emigration Act, I of 1882, the offences for illegal recruitment, &c., were punishable by fine only, and in the Bill (now Act VI of 1901) to amend it, one month's imprisonment was provided, which was, at your suggestion and on the recommendation of this Government, extended by the Government of India to six months. Looking to the terms of section 155 (2) of the Code of Criminal Procedure, which require an order to be passed with regard to each case as it arises, it would, the Legal Remembrancer considers, be quite illegal to issue an order under it empowering the District Magistrate to issue a general order in respect of such unlicensed recruiting as you propose.

526.

Ben., Genl. (Emi.), Cir. No. 5, of 1-2-1912, to Commrs.

I am directed to inform you that a case of malpractice in connection with sadari recruiting has recently been brought to the notice of Government. Attention was attracted by the large number of emigrants produced for registration under section 68 of Act VI of 1901 by the sardars working under a certain local agent. Enquiries showed that the local agent

EMIGRATION.

Registration.

was in league with another individual, formerly a contractor, whose license had been cancelled. The latter carried on illicit recruitment through his old recruiters, but his recruits were registered through the sardars accredited to the local agent. In another case, out of 33 emigrants recently produced for registration under section 68 before the Magistrate of a district, only one was found to belong to that district. There is strong ground for suspicion that the remaining 32 emigrants were supplied by unlicensed recruiters to the garden sardars who produced them. Such practices would, if unchecked, do great harm to *bonâ fide* sardari recruitment, and convert the sardari system into a contractor's system in another form. It is essential, therefore, that every effort should be made to prevent the growth of such abuses. I am to request that these cases may be brought to the notice of registering officers in your division, and that they may be asked to take all possible measures to satisfy themselves that the emigrants produced before them for registration have been properly recruited, and that no improper or undesirable intermediary has been used by the garden sardars who produce them for registration. The attention of the officers concerned should also be drawn to rules 10, 11, 19 and 20 of the rules published in the *Calcutta Gazette* of the 27th December 1911, under Notification No. 4949, dated the 20th December 1911, which deal with the enquiries to be made before a license is granted to a local agent, and the action to be taken when a local agent is found guilty of malpractices. I am to ask that in dealing with applications for licenses, care may be taken to ascertain as far as possible that the conditions laid down in rule 20 are fully satisfied.

Registration.

Remuneration of clerks registering emigrants to Assam.

527.

Ben. Genl. (Emi.), Cir. No. 1, of 3-1-1891, to Commrs.

The Bengal Government laid down that the amount of remuneration to be given to any clerk employed in registering emigrants to Assam in any one month should not exceed Rs. 15.

EMIGRATION.

Reports and Returns.

Preparation of the Annual Report on Inland Emigration.

528.

*Ben., Genl. (Emi.), Nos. 802-6T.—G., of 28-6-1901, to
certain Dist. Offrs.*

The report should be on the lines of that for 1899, subject to the modifications indicated below :—

- (1) *Section I.*—This should not extend over 5 pages in print in any year. . . .
- (2) The tables in the following paragraphs should be omitted, any points of importance in connection with the statistics formerly embodied therein in them being dealt with in narrative form in the body of the report :—

Paragraphs 22, 27, 30, 33, 35, 40, 44, 53, 55, 56, 58, 65, 70, 74, 76, 77, 80, 82, 83, 85, 86 (excepting the summary which is to be retained), 90, 93, 95, 97, 99, 101, 105, 107, and 113.

Section D, page 35, of the report should be reduced to 1 page in print. It is not necessary to do more than notice defects, such remarks as “the dépôts were periodically examined,” “there was ample stock of blankets and clothing,” “their sanitary arrangements were good” being omitted. Unless the contrary is stated, it must be presumed that the requirements of the rules have been complied with.

The details now given in Statements IIA and IIB are not needed, and should be omitted from the report; the totals only should be given.

The columns of statements given in the body of the report are not to be numbered.

The entire body of the report should not, in ordinary years, exceed 20 pages in print.

EMIGRATION.

Reports and Returns.

Curtailment of reports and returns.

529.

Ben., Genl. (Emi.), No. 1395T.—G., with Cir. No. 20 T.—G., of 8-9-1910, to Supdt., Emign. and to Commrs.

With reference to your letter No. 202, dated the 18th January 1910, addressed to the Hon'ble Mr. S. L. Maddox, I.C.S., on special duty, in connection with the curtailment of reports and returns, I am directed to communicate the following orders of Government in regard to Emigration reports and returns :—

(1) The monthly statement of receipts and charges in connection with the transport of labour to Assam furnished to your office by the Accountant-General, Bengal, may be discontinued.

(2) The statement showing batches of men, women and children embarked at Goalundo should be submitted quarterly instead of monthly to your office by the Embarkation Agent at Goalundo, the details of separate batches being omitted and only the totals given.

(3) The statement of infringement of the Inland Emigration Rules at Goalundo submitted by the Embarkation Agent should be discontinued.

(4) The reports on inspection of cooly dépôts and rest-houses should be submitted half-yearly by District Magistrates to Divisional Commissioners with brief notes showing the number of inspections by various officers of each dépôt with remarks as to its general condition. Explanations of any failure to make sufficient inspections should be attached. Full information regarding each dépôt or rest-house shown in the register need not go to the Commissioners.

(5) The report on the inspection of colonial emigration dépôts and sub-dépôts should be submitted quarterly as at present to Commissioners of Divisions by District Officers, *vide* this Government Circular No. 15T.—G., dated the 18th October 1901.

EMIGRATION.

Reports and returns.

(6) The return of criminal cases* connected with emigration which is submitted quarterly to Government should be restricted to districts from which there is emigration; the usual brief history of cases should accompany the return

(7) The half-yearly reports on the condition of labour market in the recruiting districts submitted by Commissioners of Divisions to Government under Circular No. 10T.—G., dated the 24th June 1907, should be continued.

2. I am to request that you will be so good as to issue necessary instructions to the officers concerned. The Commissioners of Divisions are being separately informed with regard to items (4), (5), (6) and (7) referred to in paragraph 1 of this letter.

530.

*Ben., Genl. (Emi.), No. 1987, with Cir. No. 23, of 29-3-1911,
to Commrs.*

With reference to your (Commissioner, Bhagalpur,) letter No. 1502J—XX-21, dated the 18th March 1911, I am directed to say that (1) the reports and registers of inspection of (inland emigration) coolie depôts, places of accommodation and rest-houses need not be submitted to Commissioners of Divisions from districts from which there is no recruitment or which do not contain any rest-houses for the halting of emigrants; (2) the half-yearly returns showing the condition of the local labour market should be submitted to Government only for those districts from which labourers generally migrate or are likely to migrate (a) to the mining districts; or (b) to Calcutta and its neighbourhood for handling goods or working in mills, factories and jute presses; and (3) the annual report on Inland Emigration should be restricted to those districts from which there is emigration to the labour districts of Eastern Bengal and Assam.

* This return was subsequently (in 1923) abolished. See Order printed as No. 531.

No. 2.

Insert the following as No. 533 after page 143 and add the words " Prosecutions " and " after page 143 " to the contents of the volume.

533.

Prosecutions under the Tea Districts Emigrant Labour Act, XXII of 1932.

Beng., Rev., Nos. 19448-19474 Emi., of 30-12-35, to all Dist. Officers, Commrs of Divns., etc.

I am directed to state that a question has been raised whether a Magistrate can take cognizance of an offence on receipt of a report from a Local Forwarding Agent, under rule 55 of the rules issued by the Government of India, under the Tea Districts Emigrant Labour Act or whether a report from the Controller, under rules 52 and 53 should be awaited before any action is taken. The Local Government are advised that a District Magistrate or a Subdivisional Magistrate, who receives a report under rule 55 from a Local Forwarding Agent which discloses an offence under the Act committed within his jurisdiction has legal power to take immediate cognizance of the offence under section 190 (1) (c) of the Criminal Procedure Code.

2. As regards the prosecution of such offences I am to say that the Court Sub-Inspectors should be entrusted with this duty.

Gratie.

No. 1.

Insert the following as No. 532 after page 143 and add the words "License" and "after page 143" to the contents of the Volume.

532.

Cancellation of recruiting license of Garden Sirdars.

Beng., Rev., No. 10757 Emi., of 5-11-34, to all District Officers (except the Dy. Commr., Chittagong Hill Tracts).

I am directed to say that instances have been brought to the notice of the Controller of Emigrant Labour, Shillong, in which two trying Magistrates in Bihar and Orissa, have cancelled the recruiting licenses of two garden sirdars under section 30 in Chapter IV of the Tea Districts Emigrant Labour Act, 1932 (XXII of 1932). As no licenses or certificates are required or issued for recruiting in areas notified controlled emigration areas under Chapter III and no area in British India has been declared a restricted recruiting area under Chapter IV of the Act, the action of the trying Magistrates in the abovementioned cases in cancelling the certificates of garden sirdars under section 30 in Chapter IV of the Act was wrong. As the whole of the province of Bengal except the Hill Tracts of Chittagong has been declared a controlled emigration area in this Government notification No. 842 Emi., dated the 23rd January 1933, I am to request that you will be so good as to see that the trying Magistrates in your district may not act under a similar misapprehension.

Gratis.

EMIGRATION.**Reports and returns.****531.**

Ben., Rev. (Emi.), No. 10773, of 26-11-1923, to Protector of Emigrants.

The following reports, returns and statements connected with inland emigration were abolished under the orders noted against them in pursuance of the recommendations of the Retrenchment Committee in paragraph XXVIII of their report :—

- (1) Annual reports on inland emigration from districts which are not recruiting districts and from which, therefore, the reports must necessarily be blank—Bengal Government, Revenue (Emi.) Department, No. 11385, dated the 12th December 1923, to Commissioner, Burdwan Division, and Nos. 11386-90 to Protector of Emigrants and other Commissioners.
- (2) Quarterly return of criminal cases—Bengal Government, Revenue (Emi.) Department, No. 5952-56, dated the 3rd August 1923, to Commissioners of the Burdwan and Presidency Divisions and Chief Presidency Magistrate, Calcutta.
- (3) Statement showing particulars of emigrants registered in the recruiting districts, and.
- (4) Statement showing receipts and charges in connection with No. 3—Bengal Government, Revenue (Emi.) Department, No. 10773, dated the 26th November 1923.

532 to 540.

[NOTE.—*These numbers have been provided for allotment to Circulars and Orders issued subsequently and which do not supplement, modify or cancel those already printed in this volume. Orders of the latter kind will, in the case of supplementary orders, follow the orders which they supplement and be given a sub-number; in the case of modifying or cancelling orders, they will issue with the same number as the orders which they modify or cancel so as to be pasted over them.*]

EXCISE.

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BOOKS OF REFERENCE.

The Bengal Excise Manual, 1918 (Vols. I—III).

EXCISE.**Appointments, etc.****Retrenchment in the Central Government's expenditure in connection with the administration of Salt by the Excise and Salt Department of Bengal.****541.***Ben., A. and I., No. 3990, of 1-8-1922, to India, Industries.*

I am directed to refer to Mr. Rudman's letters No. B.—116, dated the 13th May and 14th June 1922, on the subject of retrenchment of the Central Government's expenditure. With this object in view the Government of India have asked to be furnished with full explanatory statements showing the nature of the work done in connection with the administration of salt by the combined Salt and Excise Department in Bengal in each branch of its departmental activities and the expenditure incurred in connection therewith. They further desire that a note be added justifying the Central Government's share of the cost with reference to the nature of the work performed or services rendered, together with reasons for any considerable increase of expenditure which has taken place during the past five years.

2. As regards the information asked for by the Government of India regarding the nature of work performed in the administration of salt by the combined Excise and Salt Department in Bengal, I am to say that it will be helpful at the outset to state briefly the circumstances under which the Bengal Salt Preventive Establishment came into existence.

The salt preventive operations in Bengal were previously entrusted to the officers of the Police Department. During the years 1891-92 to 1893-94 the methods then in vogue of controlling the illicit manufacture of salt in the saliferous tracts of Bengal excluding Orissa attracted the attention of both the Local Government and the Government of India to whom they seemed to admit of improvement. Accordingly, in 1894, Mr. F. Ashton, Assistant Commissioner, Northern India Salt Revenue Department, was deputed to enquire into the illicit manufacture of salt in the littoral districts of Bengal. As a result of the enquiries made he reported that illicit salt was no doubt both manufactured and sold on a large scale in the districts of the 24-Parganas and Midnapore. His report with the Local Government's observations and recommendations was submitted to the Government of India with Mr. Risley's letter No. 651

EXCISE.**Appointments, etc.**

T.—F., dated the 7th October 1895, and in their letter No. 2143 S.R., dated the 12th May 1897, the Government of India sanctioned the proposals for—

- (1) the creation of a new preventive service for the suppression of illicit manufacture of salt in the saliferous tracts on the sea coast of Bengal.
- (2) the revision and re-enactment of the Bengal Salt Law, and
- (3) the retransfer of the administration of the Salt Department in Orissa to the Government of Bengal.

The proposals aimed at the creation of a staff of experts, who would be trained to distinguish home-made panga from Liverpool salt by the eye, who would keep a watch on the shops and store-houses of the traders, inspect their stocks, and occasionally, but not without special and sufficient reason, search the houses of those who were suspected of manufacturing salt, to see if the quantities in store exceeded the maximum prescribed by the rules. Steps were immediately taken to give effect to the orders and from the 1st October 1897 the Commissioner of Excise, Bengal, who was vested with the necessary powers of controlling the Orissa Salt Department under the Indian Salt Act, XII of 1882, assumed charge of the department and soon after submitted detailed proposals for the organization of a combined administrative and preventive force for the suppression of the illicit manufacture of salt, which were sanctioned by the Government of India.

Pending the passing of the new Salt Bill by the Bengal Legislative Council, the Government of India, in their letter No. 1593 S.R., dated the 7th April 1898, sanctioned the extension to the saliferous tracts of Bengal of the provisions of the Indian Salt Act, XII of 1882, and the rules framed there-under for Orissa. Preventive operations first began in the 24-Parganas district towards the close of the year 1897-98 and were gradually extended to the districts of Midnapore, Bakarganj, Khulna, Chittagong, Howrah and Noakhali and the results of the operations, which were noticed in the Salt Administration Reports for the year 1898-99 and subsequent years, went to show that the consumption of the licit salt continued to increase, while the sale of illicitly manufactured salt in Bengal came down to the lowest level. The average rate of

EXCISE.**Appointments, etc.**

consumption per head of the population in the saliferous tracts rose from 4 seers in 1897-98 to 6 seers in 1905-06. The above increase in the incidence of consumption of salt showed that the portion of an individual's requirements, which was formerly being met by illicit salt, was gradually being met by licit salt owing to the constant patrols of the salt preventive force in the saliferous tracts. There has been no change in the nature of work done since the Excise and Salt Departments were amalgamated in 1915-16. A statement (A)* is enclosed herewith showing the number of cases instituted for offences against the Salt Law in Bengal. From this statement it will be seen that the number of cases instituted rose from 10 during 1914-15 (the year just preceding the amalgamation) to 170 during 1915-16 (the year of amalgamation). The figure was at its highest during 1916-17. The reason of this rather abnormal increase was as follows :—

There was an increase in the wholesale price of salt owing to the war and the rate of duty on salt was enhanced in March 1916. In the Ports of Calcutta and Chittagong high prices ruled throughout the year due to abnormally high freights and lack of tonnage. This rise in the price of salt accounts for the large increase in the number of offences against the Salt Laws. In view of these exceptional circumstances, instructions were issued by this Government, as a special war measure, to ignore, pending further orders, manufacture of salt on a small scale and primarily for personal and domestic consumption. As a result of these instructions the number of cases began to fall off rapidly and was reduced to 5 during 1920-21. As the exceptional circumstances no longer exist, the concession referred to has been revoked with effect from the 1st October 1921.

In the opinion of His Excellency the Governor acting with the Minister-in-charge, the salt preventive force is a vital service as regards the protection of salt revenue, and any reduction thereof is likely to reduce the efficiency of this protection and cause a proportionate loss of revenue.

3. As regards the expenditure incurred in connection with the administration of the Salt Department, I am to say that in paragraphs 23 and 28 of Mr. (now His Excellency the Hon'ble Sir Henry) Wheeler's letter No. 242 T.—S.R., dated the 4th July 1910, reference was made to reductions in the salt staff

*Not printed.

EXCISE.**Appointments, etc.**

which were possible independently of its amalgamation with the Excise Department in Bengal owing to the reduction made in the salt duty and the diminution in salt offences which resulted from decreased temptation to manufacture and the constant patrols made by the officers of the department. These reductions were actually given effect to in 1910. On the territorial redistribution in 1912 the Salt Department in Orissa was transferred to the Bihar and Orissa Government, and the Salt Preventive Force then left in Bengal consisted of one Assistant Commissioner in charge of the districts of the 24 Parganas and Khulna with four Inspectors in this area; one Superintendent with one Inspector administered the districts of Midnapore and Howrah; a Superintendent with two Inspectors held the charge of the district of Chittagong, and Noakhali was in charge of an Inspector. There were 18 Sub-Inspectors of Salt, 35 petty officers and 295 peons throughout the province. As stated in paragraph 28 of the Excise Commissioner's letter submitted to the Government of India with Mr. Stephenson's letter No. 873 S.R., dated the 21st November 1912, this staff represented the minimum necessary for salt preventive work. As a matter of fact the fixed debit of Rs. 2,00,000 to Imperial on account of salt administration was based on the actual expenditure of 1911-12, in Bengal and Eastern Bengal and Assam which was considered to be the irreducible minimum expenditure on account of salt administration of this Presidency. Since the amalgamation of the Excise and Salt Department in 1915-16 there has been no establishment solely employed on salt work. In the extensive saline areas in the littoral districts of Bengal all officers are on the look-out for salt offences as well as offences under the Excise Act. Actual expenditure on account of the administration of salt cannot, therefore, be separately shown. But as indicated below the expenditure on the combined department has doubled since 1915-16, mainly on account of the gradual effect given to the re-organization scheme, the strengthening of the staff, superior and subordinate, revision of their pay and other economic reasons.

					Rs.
1915-16	..	..	..	..	9,74,818
1920-21	..	..	..	..	15,31,000
1921-22 (revised)	..	..	..	..	17,50,000
1922-23	..	..	..	..	18,81,000

(The above figures are inclusive of Rs. 2 lakhs chargeable to Salt Budget.)

EXCISE.**Appointments, etc.**

The debit to the Imperial Government on account of the salt administration, however, still stands at Rs. 2,00,000 fixed in 1914.

4. Another statement (B)* is annexed which shows the consumption of salt and the receipts and charges of the Salt Department in this Presidency.

5. As desired by the Government of India in their letter of the 14th June 1922, a further statement (C)* is also submitted showing the strength of the staff of the combined Salt and Excise Department and expenditure under the various main heads indicated in the budget. Explanations, where necessary, have been given in the remarks column of the statement. There was no increase on account of the causes referred to in items (2) and (3) of the letter cited just above.

6. In view of the facts set forth above, the Governor acting with the Minister-in-charge is clearly of opinion that the Central Government's share of the cost with reference to the nature of the work performed or services rendered by the combined Excise and Salt staff in this Presidency is amply justified and that any retrenchment in this direction is impossible without serious risk of a great reduction in the salt revenue.

NOTE.—The Government of India's reply was not received while this volume was going through the Press.

Reduction in the number of Deputy Commissioners of Excise and Salt.

542.

Ben., A. and I., No. 551 T.—A. I., of 31-5-1923, to Commr. of E. & S., Ben.

With reference to the recommendation of the Bengal Retrenchment Committee regarding the Deputy Commissioners of Excise and Salt contained in paragraph 23 of their report, I am directed to say that the Government of Bengal in the Ministry of Agriculture and Public Works have decided to reduce the number of Deputy Commissioners of Excise and Salt to two. The officiating arrangement made in the vacant post of Deputy Commissioner which is hereby abolished will, therefore, cease with effect from the date of this order.†

* Not printed.

† The date of abolition was postponed to the 1st July 1923, in Government Order No. 2974 (Excise) of the 8th August 1923.

EXCISE.**Appointments, etc.****Abolition of post of the Superintendent of Excise, Intelligence Branch.****543.**

Ben., A. and I., No. 2685, of 20-7-1923, to Commr. of E. & S., Ben.

I am directed to address you on the subject of the recommendations of the Bengal Retrenchment Committee relating to the Excise Intelligence Bureau and the Calcutta staff.

2. The recommendations of the Committee in paragraphs 24 and 25 of their report among others are—

- (i) that the Excise Intelligence Bureau should be abolished;
- (ii) that the staff attached to the Intelligence Bureau should be reduced to two Inspectors, four Sub-Inspectors and a suitable number of subordinates to make special enquiries outside Calcutta;
- (iii) that the *Excise Intelligence Gazette* should be dispensed with, and
- (iv) that the post of the Superintendent in charge of the Bureau should be abolished.

3. In the opinion of the Government of Bengal the Excise Intelligence Bureau does very important work, and with a reduced staff a careful check against the smuggling of opium from up-country cannot be kept, smuggling will undoubtedly increase and the receipts of Government from the seizure of smuggled opium and cocaine will suffer. They have, therefore, come to the conclusion that no further reduction beyond abolishing the post of the Superintendent in charge of the Bureau will be practicable consistently with the efficient discharge of the work of the Bureau. In the circumstances the Government of Bengal have decided that with the exception of the abolition of the post of the Superintendent, to which effect has already been given, no further change should be made in the establishment of the Intelligence Bureau.

4. The *Excise Intelligence Gazette* co-ordinates information from various sources and provinces, and is useful to officers engaged in detections not only in Bengal but also in the other provinces. The Government of Bengal are of opinion that the gazette is a small thing, and cannot cost much to print. In the circumstances they have decided that the gazette should continue as it is.

Page 153, *insert* the following as Order No. 545A :—

Introduction of a system of competitive examination for the recruitment of the Subordinate Excise Service.

545A.

Ben., A. & I., No. 484, of 25-1-1927, to E. C.

I am directed to say that, under the existing rules for the recruitment of Sub-Inspectors of Excise and Salt, the number of vacancies likely to occur in any year is allotted to the districts in rotation. Applications are called for by advertisement and the District Officers are asked to select two or three candidates for each vacancy. The final selections are made, in consultation with the Collector of the district by the Commissioner of Excise and Salt, at his next visit to the district. This procedure is troublesome and dilatory and in consequence the Excise Commissioner had sometimes to make direct recruitment in contravention of the rules. Moreover, it has been recently decided that 20 per cent. of the vacancies in the case of Inspectors of Excise and Salt (Bengal Junior Excise Service), which is now a provincial service, should be filled by promotion of Sub-Inspectors and candidates possessing superior qualifications are therefore expected to come forward for appointment to the Subordinate Excise Service in future. The Government of Bengal (Ministry of Agriculture) are accordingly pleased to direct that in future direct recruitment to the posts of Sub-Inspectors of Excise and Salt in Bengal should be by a competitive examination. The necessary rules for the conduct of the examination will be prescribed in due course.

Page 153, *insert* the following as Order No. 544A :—

**Revision of the rate of increment of pay of Sub-Inspectors
of Excise and Salt.**

44A.

Ben., A. & I., No. 213, of 12-1-1928.

I am directed to refer to your letter No. 96 E.T.—XXVIII-61 of 1926-27, dated the 17th May 1926, regarding revision in the rate of increment of pay of Sub-Inspectors of Excise and Salt, and to say that the Government of Bengal (Ministry of Excise) are pleased to sanction the substitution, with effect from the 1st October 1927, of a biennial increment of Rs. 5 in place of the present quinquennial increment of Rs. 10 in their scale of pay, *viz.*, Rs. 80—10—5—130. The pay of the officers in the revised scale should be determined according to the principles under which their initial pay was fixed in the scale quoted above in 1921.

2. Of the total extra expenditure involved (Rs. 9,000); Rs. 8,778 will be met from the provision made for the purpose under the various minor heads of the current year's Excise budget and the balance of Rs. 222 from the grant under "District Executive Establishment (Transferred)—Pay of Establishment—Inspection and Prevention—Inspectors and Sub-Inspectors" in the same budget.

3. The Accountant-General, Bengal, will be informed.

EXCISE.**Appointments, etc.****Special pay to Inspectors of Excise and Salt placed in charge of districts.****14.**

Ben., A. and I., No. 381, of 26-1-1924, to Commr., E. & S., Ben.

As a result of the recommendations of the Bengal Retrenchment Committee it has been decided to put a larger number of districts in charge of Inspectors of Excise and Salt, and to a certain extent to replace Superintendents of Excise and Salt by Inspectors gradually as occasion arises. The Government of Bengal (Ministry of Agriculture and Public Works) have therefore had under consideration the question of the allowance to be granted to these Inspectors. They are of opinion that all these Inspectors should get the benefit of the principle involved in the grant of charge allowances to the six Inspectors appointed to hold charge of districts under the order conveyed in the Finance Department letter No. 44 T.—S. R., dated the 10th May 1919. I am accordingly directed to convey the sanction of Government in supersession of the order referred to above, to the grant of a special pay of Rs. 50 each a month to all Inspectors placed in charge of districts. I am to add that for audit purposes these Inspectors will be regarded as gazetted officers.

2. The Accountant-General, Bengal, has been informed.

Transfer of petty officers of Excise and Salt in Bengal from the "inferior" to the "superior" class.**545.**

Ben., A. and I., No. 284T.—A.I., of 30-5-1924, to Commr., E. & S., Ben.

With reference to your letter No. 3594-E., dated the 6th August 1923, I am directed to say that the Government of Bengal (Ministry of Agriculture and Public Works) are pleased to sanction the transfer of the appointments of petty officers of Excise and Salt in Bengal from the "inferior" to the "superior" class.

2. The Accountant-General, Bengal, will be informed.

EXCISE.**Committees.****Recommendations of the Indian Sugar Committee on distillery contracts.****546.***India, Com., No. 1753, of 29-3-1922.*

In continuation of the circular letter from the Department of Revenue and Agriculture, No. 1222-327, dated the 29th September 1921, I am directed to invite the attention of the Government of Bengal to recommendations Nos. 352 and 353 on paragraphs 348 and 349 of the Report regarding distillery contracts. Under the reformed scheme of Government these questions are for disposal by the local authorities concerned, but I am to request that the Government of India may be informed if the Local Government take any action on the lines indicated in these recommendations.

547.*Ben., A. and I., No. 209T.—A.I., of 30-9-1922.*

I am directed to refer to Mr. Taylor's letter No. 1753, dated the 29th March 1922, regarding the recommendations Nos. 352 and 353 on paragraphs 348 and 349 of the Indian Sugar Committee's Report relating to distillery contracts. The Government of India desire to be informed if the Local Government take any action on the lines indicated in these recommendations.

In reply, I am to say that the Government of Bengal (Ministry of Agriculture and Public Works) are in favour of fixing the period of notice for distillery contracts as six months as in recommendation No. 352 of the Committee. As regards the Committee's recommendation No. 353, I am to say that the distillers' price is now fixed in this presidency at a rate based on the market price of the distillers' basic material and the average cost of production during a particular year. The Local Government are now watching how the system works.

Report of Industrial Alcohol Committee.**548.***India, Com., No. 1501S., of 14-7-1921.*

I am directed to refer to this Department Resolution No. 1334, dated the 14th February 1921, regarding the report of the Industrial Alcohol Committee.

EXCISE.**Committees.**

2. The recommendations of the Committee are conveniently summarized in paragraphs 150 to 164 of the report, and the Government of India do not propose to discuss them in any detail. The principal question put to the Committee was to what extent, with due regard, on the one hand, to the necessity of protecting the Government revenue and, on the other, to the public safety, excise restrictions in India could be relaxed with the object of encouraging the manufacture of industrial alcohol in India. In using the term " industrial alcohol " in the terms of reference, the Government of India had chiefly in mind alcohol as a possible substitute for, or adjunct to, petrol, and in framing their report, the Committee have properly distinguished between what they term " power alcohol " and alcohol for other industrial purposes. In this letter the Government of India are concerned primarily with power alcohol.

3. It will be seen from paragraph 14 of the report that from the excise point of view the Committee regard the problem as one of a suitable denaturant. In paragraph 15 of their report, they lay down the essentials of a denaturant. They consider that pyridine and light caoutchoucine are the only denaturants suitable for Indian use. They suggest, however, that the proportion of pyridine should be raised to 1 per cent. and that for facility of recognition some colorant, such as methyl violet, should be added. They propose, therefore, that experiments should be made with alcohol at 55 degrees O. P. denatured with $\frac{1}{2}$ per cent. light caoutchoucine and 1 per cent. pyridine prepared according to the authorized specification and a proportion of methyl violet to be determined by experiment. The objects of the experiment suggested, which are explained in detail in paragraph 38 of the report, would primarily be to decide whether alcohol so denatured could safely be released from all excise restrictions other than those mentioned in paragraph 50 of the report. If the experiments are successful, it is pointed out that further experiments will be necessary to determine whether alcohol so denatured, whether alone or mixed with benzol, petrol and other will have any deleterious effects on internal combustion engines.

4. Assuming that the experiments are satisfactory, the Committee consider that alcohol so denatured, while its manufacture would continue to require stringent supervision by the excise authorities, should be allowed to circulate in India free

EXCISE.**Committees.**

of all restrictions under the different Excise Acts other than those mentioned in paragraph 50 of the report, but that, in the interests of public safety, it should be brought within the scope of the Petroleum Act. It may be mentioned in parenthesis that it may be necessary to amend the Petroleum Act in order to give effect to the recommendations of the Committee in paragraph IV of their report. A point of more immediate importance is the emphatic opinion of the Committee (*vide* paragraph 40 of the report) that only one type of denatured alcohol should be exempted from the provisions of the Excise Acts. If the correctness of this view is generally accepted, two consequences follow. A standard method of denaturation for the manufacture of power alcohol in India must be prescribed, and the conditions of manufacture should be made uniform throughout all the provinces of India. If a suitable denaturant can be discovered and if the preliminary conditions just referred to are satisfied, the Government of India are disposed to think that the further recommendation of the Committee can safely be accepted, and that restrictions on the distribution and sale of power alcohol can properly be relaxed to the extent proposed by the Committee. I am first to enquire whether the Government of Bengal accepts the Committee's main line of argument as explained above.

5. If the answer to this question is in the affirmative, the Government of India propose to ask the Government of Bengal, whether Mr. Jenks, F.I.C., E.C.S., the Chemical Examiner for Customs and Excise, Calcutta, may be permitted on return from leave at the end of September next to carry out the experiments suggested by the Committee in paragraphs 37 to 39 and 150 to 153 of the report. The Government of India also propose to ascertain from His Majesty's Secretary of State for India what methods of denaturation for power alcohol have been approved in other countries, since it is possible that one of these methods may be more suitable even in Indian conditions than that proposed by the Committee. The next step will be to recommend one standard method of denaturation for the manufacture of power alcohol for general acceptance in India and to ask Local Governments to proceed as suggested in paragraphs 47 to 63 and 154 of the report. I am to enquire whether the Government of Bengal agree to the lines on which it is proposed to proceed, and I am to mention that the Government of India are already in correspondence with the Government of Bengal on the subject of the experiments.

EXCISE.**Committees.**

6. There is only one other point arising out of the Committee's recommendations in regard to power alcohol to which the Government of India think it necessary to refer in this letter. In some Indian States, considerable attention has already been devoted to the development of the manufacture of power alcohol, and the Government of India agree with the Committee that arrangements should be made, if possible, to facilitate the entry of power alcohol from such States into British India. They do not propose, however, to discuss the alternative suggestions made in this behalf in paragraphs 41 to 44 of the report. The question raised in these paragraphs is one which must be considered in consultation with the States concerned. But there is one question of principle which the Government of India think it necessary to raise. If power alcohol manufactured in an Indian State is released for entry into British India, it will, under the Committee's proposals, circulate practically free of excise restrictions throughout every province in British India. This being so, it is thought that the Committee's suggestion in paragraph 43 of the report that Local Governments should not enter into arrangements with any particular State for the release of power alcohol without reference to Government of India will command general acceptance. I am to ask whether this view meets with the approval of the Government of Bengal.

7. Finally, I am to refer very briefly to the suggestions of the Committee regarding other forms of industrial alcohol. These suggestions are contained in Chapters V—VIII of the report and are summarized in Chapter IX. They are mainly for consideration by Local Governments, but they appear to the Government of India to be generally sound, and I am to suggest that the Government of Bengal should consider whether their rules on the subject should not be reviewed and, if necessary, revised in the light of the Committee's recommendations. The only point which the Government of India think it necessary expressly to mention at this stage is the suggestion made in Chapter VI that there should be a central adviser to whom all applications for the use of specially denatured or rectified spirit should be referred for examination. I am to request that the views of the Government of Bengal on this chapter of the report may be communicated in due course to the Government of India.

age 159, insert the following as Order No. 549A :—

**Power-alcohol—Industrial Alcohol Committee, 1920—
Experiments.**

49A.

India, Fin., C. No. 251-E.O.—25, of 17-9-1926.

I am directed to refer to Mr. Jenks' report (Parts I and II) on experiments in the use of denatured alcohol as a motor fuel, which was the subject of the above quoted letter. I now to forward, for official use, copies of (a) further report by Mr. Jenks contained in his letter No. 68 of 7th April 1925 (with enclosures), which was forwarded in original with your letter No. 125 T.—A., dated the 1st May 1924, and (b) an unofficial note (with enclosures) that was submitted by Mr. Jenks, to the Central Board of Revenue on 30th March 1925.

2. In this last note Mr. Jenks postponed his application for the supply of a car with which to conduct further experiments until the position should have become clearer in regard to (a) a possible change in the general official denaturant, and (b) the possible success of private experiments with Cuban Espiritu Motor. Point (a) referred to the suggested introduction of a woodnaphtha formula, which has the subject of the correspondence ending with this Department letter No. 89-E.O.—25, dated the 18th May 1926; this Government rejection of the suggestion was stated in that letter. As to point (b), the Government of India learn that the Calcutta firms concerned have given up hope of making Espiritu Motor a success in India. The way is, therefore, clear for the next step.

3. The Government of India have now considered the position carefully and have come to the conclusion that no further experiments need be carried out by them. They are of opinion (i) that the formula given in paragraph 23 (5) of Mr. Jenks' Report, Part I, dated 23rd June 1922 (quote below), affords adequate security to the revenue and that spirit so denatured may be released from Excise control but brought under the Petroleum Act, and (ii) that the denaturants mentioned in that formula do not, as far as can be judged from the experiments that have been conducted, affect in any way the efficiency of the fuel and consequently they have decided

Page 159, insert the following as Order No. 549B :—

**Recommendations of the Industrial Alcohol Committee—
1920—Issue of rectified spirit, free of duty, for industrial
purposes.**

549B.

India, Fin., C. 189-E.O.—25, of 11-10-1926.

I am directed to refer to paragraph 108 of the above Committee's Report which made proposals relating to the issue of rectified spirit, free of duty, for industrial purposes. The present letter will deal only with the subject of that paragraph, and where the expression "rectified spirit for industrial purposes" is used below the reference is solely to rectified spirit, used in an industrial or scientific process, which does not form an ingredient as alcohol in the product of any industry concerned when that product is issued from the works. Thus no reference is here made to the preparation of denatured spirit or of spirituous medicinal preparations, perfumeries, toilet preparations and the like.

2. It will be seen from the statement at the end of the Committee's Report—Appendix A—that pure alcohol is only known to be required, within the limits above laid down :—

- (a) for analytical and scientific purposes,
- (b) for pharmaceutical manufacture of tannic acid,
- (c) for the manufacture of medicinal solid extracts, and
- (d) for the manufacture of fulminates.

Of the industries mentioned the only one that has any importance in India is the manufacture of fulminates. For this purpose the Director of Ordnance Factories requires as much as 20,000 gallons of rectified spirit in a year. The industry appears to be carried on only by the Government in their Ordnance factories and it seems unlikely that there is any private industry in India at present that uses rectified spirit for industrial purposes, within the narrow meaning above laid down, except on a very small scale indeed.

3. It is the policy of the Government of India to use Indian made rectified spirit for their own purposes wherever possible and it appears that the Army Department is able to obtain spirit of Indian origin of the right quality for the use

7. I am to ask that His Excellency the Governor in Council will be so good as to furnish his views upon these proposals.

Ben., A. & I., No. 848, of 10-2-1927.

I am directed to refer to the letter cited above and, in reply, to say that the Government of Bengal (Ministry of Excise) agree to the proposals of the Government of India contained in paragraph 6 thereof, viz. :—

- (1) that so far as excise duty is concerned Local Governments should continue to act upon the decision of the Government of India contained in their Commerce and Industries Department letter No. 6765 G., dated the 13th June 1917, and allow duty free issue of spirit used for industrial and scientific purposes of the kinds referred to in the letter under reference, and
- (2) that so far as importation is concerned no general exemption from customs duty should be granted except in respect of spirit required for any scientific or industrial use for which a Local Government may be satisfied that spirit of the right quality made in India can not be obtained when only duty free importation would be allowed.

In this connection I am to mention that spirit of very great purity is now available in this province.

EXCISE.**Compensation.**

soundness of these suggestions the Government of India suggest that the Local Government should consider whether the rules on the subject should not be reviewed and, if necessary, revised in the light of the Committee's recommendations. I am to say that the revision of the provincial rules referred to will be taken up after the introduction of a standard method of denaturation for the manufacture of "power" alcohol.

5. In conclusion, I am to say that the Local Government agree to the suggestion made by the Committee in Chapter VI of their report that there should be a central adviser to whom all applications for the use of specially denatured or rectified spirit should be referred for examination.

Compensation.**Compensation paid to the Bhutan Darbar.****550.**

*India, F. & P., No. 50E.B., of 23-1-1918, to Pol. Offr.,
Sikkim.*

I am directed to invite a reference to the correspondence ending with the telegram from the Government of India in the Foreign and Political Department, No. 49 E. B., dated the 23rd January 1918, and to say that, in accordance with the decision communicated in paragraph 3 of this department letter No. 85 E. B., dated the 16th April 1917, arrangements for the payment of the annual compensation of one lakh to the Bhutan Darbar on account of the removal of liquor shops from the Bhutan border will be made by the Accountant-General, Bengal, and the Comptroller, Assam, to whom any correspondence on the subject should be addressed. Instructions have been issued to these officers to place the amount of the compensation to the credit of the Bhutan Darbar annually at the Kalimpong sub-treasury on the date on which the regular subsidy is due for payment to the Darbar.

EXCISE.**Control.****Excise administration of the isolated chits belonging to the Cooch Behar State within Jalpaiguri and Rangpur.****551.**

Ben., E. and S., Commr., No. 2477-78—E., of 12-7-1916, to Dy. Commrs., Jalpaiguri, and Collr. Rangpur.

I have the honour to state that the following arrangements have been agreed upon by the Government of Bengal and the Cooch Behar State regarding the excise administration of the isolated chits belonging to the Cooch Behar State lying within the districts of Jalpaiguri and Rangpur, and of similar plots of British territory lying within the limits of the Cooch Behar State :—

2. (1) That the excise administration of all isolated chits of Cooch Behar territory, including British chits within them, shall be made over to the Government of Bengal, that of all other isolated chits of British territory being transferred to the State authorities. The effect of this arrangement will be that, for excise purposes, the boundary of the Cooch Behar State will be the continuous boundary; all persons residing within that boundary must obtain their supplies of excisable articles and opium from shops in the Cooch Behar State; all persons residing beyond it, from shops in British territory. The conveyance of excisable articles or opium across the continuous boundary will amount to import or export, whether the persons so conveying it are subjects of the State or British subjects and, except in the case provided for in paragraph 3 below or in any case provided for by law or by a statutory rule, will be illegal.

The railway lands falling within the continuous boundary will be regarded as British chits in Cooch Behar and their excise administration will be handed over to the State.

(2) That all offences against the excise and opium laws detected in such chits shall be tried in the Courts of the Government or the State as the case may be, but all fines imposed and realized in such cases shall be handed over to the authority responsible for their excise administration. That is to say, offences punishable under the excise and opium laws of Cooch Behar and committed in the isolated chits of the Cooch Behar State should be tried in the courts of Cooch Behar and offences punishable under the excise and opium laws of Bengal and committed within the chits belonging to the British

EXCISE.**Control.**

Government but situated within the continuous boundary of Cooch Behar should be tried in British courts. In this connection it should be noted that the excise law at present in force in Cooch Behar is Act VII of 1878 as amended by Act IV of 1881 and Act I of 1883.

(3) That no new shop shall be opened by either party within three miles of the common continuous boundary and that the site of no existing shop within three miles of such boundary shall be removed more than 440 yards from its present site without the consent of the party. The shops shall have permanent sites and shall not be allowed to open branches. This arrangement will not however involve the abolition of any of the existing shops within three miles of the common continuous boundary, though no existing shops within these limits should be allowed to open branches.

(4) That to indemnify the Darbar for the loss of revenue consequent on the adoption of the preceding proposals, compensation should be paid annually calculated on either of the following bases, whichever be more advantageous to the Darbar. The calculations as indicated below will be made annually before the 31st August, based on figures for population taken from the last census and the incidence of excise revenue of its preceding financial year:—

- A. *Add* (i) the population of the Cooch Behar chits in the district of Jalpaiguri multiplied by the incidence of the gross excise revenue per head of population in the Jalpaiguri district, and (ii) the population of similar areas in the Rangpur district multiplied by the incidence of gross excise revenue per head of the population in that district, and *subtract* from the total thus obtained the population of the British chits in the Cooch Behar State multiplied by the incidence of the gross excise revenue per head of the population of the Cooch Behar State; or
- B. *Multiply* the population of the Cooch Behar chits in British territory by the incidence of the gross excise revenue per head of the population of Cooch Behar and from the result *subtract* (i) the population of the British chits belonging to the Jalpaiguri district multiplied by the incidence of gross

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excise revenue per head of population in the Jalpaiguri district and (ii) the population of the British chits belonging to the Rangpur district multiplied by the incidence of the gross excise revenue per head of the population in that district.

Then calculations will be made in this office on information supplied by the Collectors concerned and the Cooch Behar State.

3. It is not proposed to interfere with the arrangement under which Cooch Behar vendors are allowed, in accordance with the orders contained in paragraph 3 of Bengal Government letter No. 150 S. R., dated the 10th January 1902 to take excisable articles through British territory under passes.

4. The above arrangement is likely to come into force from the 1st April 1917, but about this point a further communication will be made to you in due course.

5. (*To Jalpaiguri only*)—The effect of these arrangements will be that the country spirit, ganja and opium shops at Dinbazar in Kajaldighi will be transferred from the management of the Cooch Behar State to your management and proposals for their settlement for 1917-18 should be made in your next settlement proposals.

Fixation of a minimum retail price for beer in Bengal.

552.

India, Com., No. 4025, of 2-8-1922.

I am directed to inform you that it has been brought to the notice of the Government of India that the Government of Bengal have fixed the minimum price of beer in that Presidency at annas 10 per quart bottle with effect from the 1st April 1922.

2. As "Excise" is now a "provincial and transferred" subject in Bengal consequent on the Reforms, the Government

EXCISE.**Control.**

of India recognise that the action taken by the Local Government is in conformity with the extended powers recently entrusted to it, but I am to request that with the permission of His Excellency the Governor acting with his Ministers the Government of India may be furnished with full information as to the reasons why the Bengal Government have thought it necessary to take this action and the objects which it has in view.

553.

Ben., A. and I., No. 191T.—A.I., of 23-9-1922, to India, Com.

I am directed to refer to Mr. Ansorge's letter No. 4025, dated the 2nd August 1922, asking for full information as to the reasons why the Government of Bengal have thought it necessary to fix the minimum price of annas ten per quart bottle of beer with effect from the 1st April 1922, and the objects which such action has in view.

2. In paragraph 132 of their report the Indian Excise Committee appointed in 1905 noticed the growing increase in the consumption of beer in India, and recommended an enhancement in the rate of duty with a view to checking its consumption. The Government of India, in their Resolution No. 2995 Exc., dated the 16th May 1907, accepted the recommendation, and directed that the duty on beer should be raised from anna one to annas two per gallon. The consumption, however, has still steadily increased in spite of the gradual enhancement of duty, *viz.*, from annas two in 1909-10 to annas six and pies six in 1921-22. Moreover, since the termination of the war larger imports of beer from Germany and some other countries had the effect of cheapening beer and further increasing its consumption. I am to say that in these circumstances, the Government of Bengal (Ministry of Agriculture and Public Works) considered it necessary to fix the minimum price of beer at annas 10 per quart bottle with a view to check its consumption and at the same time to prevent it from competing on unduly favourable terms with country spirit of weaker strength (70° U. P.).

EXCISE.**Control.****Better control and taxation of the foreign liquor business in Bengal.****554.**

*Ben., A. and I., No. 5491, of 15-11-1922, to E. & S.
Commr., Ben.*

I am directed to refer to Mr. S. K. Raha's letter No. 7638 E., dated the 12th January 1922, with which the following proposals have been submitted with a view to putting the foreign liquor business, taxation and consumption in Bengal on a more satisfactory and equitable basis :—

- (a) That from the 1st April 1922, the use of no spirit, except spirit manufactured in any of the distilleries in Great Britain or in Bengal and French brandy, be allowed in the processes of blending and compounding of foreign liquor in Bengal.

- (b) That with effect from the 1st April 1922, brandy, whisky, gin, rum and beer be sold by the retail vendors thereof in Bengal at prices noted below :—

Brandy and whisky—Rs. 4-8 per bottle of 25°
U. P. (26 ounces approximately).

Gin and rum—Rs. 4-4 per bottle of 35° and 25°
U. P. (26 ounces approximately).

Beer—Annas 10 per bottle except for beer sold in bulk to the Army.

- (c) That with effect from the 1st April 1922, a license-tax be levied on the sale of foreign liquor to the public for consumption in Bengal at the following rates on the basis of the Bengal fixed-fee system instead of a fixed round sum :—

Eight annas per bottle of liqueurs.

Six annas per bottle of whisky, brandy gin, rum, champagne and other wines.

Two annas per bottle of beer, except beer sold to the Army.

It is also proposed that all such liquors imported into Bengal by private consumers shall pay the same tax.

EXCISE.**Distilleries and warehouses.**

2. In reply, I am to say that in the circumstances stated, the Government of Bengal (Ministry of Agriculture and Public Works) approve the proposals regarding the blending and compounding of foreign liquor and the fixation of a minimum price therefor in this Presidency with retrospective effect from the 1st April 1922. I am to enclose a copy of the Government Notification* No. 3439 Ex., dated the 10th July 1922, giving effect to these proposals.

3. In connection with the proposal to extend the Bengal fixed-fee system of licensing to foreign liquor shops instead of a uniform round sum, I am, however, to say that Government consider the proposed rates to be too high, inasmuch as the Government of India have recently raised the rates of tariff duty on imported foreign liquors by approximately the same amount by which it has now been proposed to raise the license-tax in this Presidency. In their opinion nominal rates for license-fees will be sufficient to achieve the objects in view, and I am to convey the sanction of Government to the following rates with retrospective effect from the 1st April 1922 :—

- (i) Annas two per bottle or annas twelve per bulk gallon of whisky, brandy, gin, rum, liqueur, champagne and other wines.
- (ii) Half-anna per bottle or annas three per bulk gallon of beer, except beer sold to the Army.

I am to add that Government see no necessity for the present to issue the notification, under section 11 of the Excise Act, 1909, submitted by the Officiating Commissioner of Excise to give effect to the proposal that all such liquors, when imported into Bengal by private consumers, shall pay the same tax.

Distilleries and Warehouses.**555.****Rules for the storage and issue of spirit methylated with 5 per cent. of approved wood naptha at Konnagore.**

1. The spirit must be kept in a separate room or compartment outside the distillery enclosure to be approved by

* Not printed—see Bengal Excise Manual.

EXCISE.**Distilleries and warehouses.**

the Excise Commissioner. The room or compartment may only be used for storing this spirit and must be provided with fastenings for securing it with an Excise lock.

2. Stock must be taken quarterly and all wastage in excess of $1\frac{1}{2}$ per cent. will be charged with duty at the tariff rate on plain spirit.

3. Spirit may only be issued to persons who have been specially permitted by Government to possess the same, and who produce a pass signed by the Collector of the district in which they are entitled to possess it.

4. A stock account of the spirit must be kept by Messrs. Waldie & Co. showing the bulk and strength of spirit received into store and issued, the persons to whom issued and the number and date of each pass under which it is issued.

5. All spirit received and issued must be gauged and proved by the officer in charge of distillery and he must satisfy himself that no issues are made except to persons authorized to receive the same and that correct entries are made in the stock book. He will maintain registers in Forms 76, 77 and 78.

556.

Rules for the use of spirit specially denatured with 5 per cent. of approved wood naptha for the manufacture of alansol at Konnagore.

1. When spirit is required for the manufacture of alansol a pass must be obtained from the Collector of Hooghly.

2. On production of the pass the spirit will be issued by the officer in charge of the distillery under rule 5 of the rules for the issue of spirit specially denatured with approved wood naptha.

EXCISE.**Distilleries and warehouses.****557.**

Rules for the use of spirit specially denatured with 5 per cent. of approved wood naphtha for the manufacture of "bleached lac solution" at Konnagore.

1. When spirit is required for the manufacture of "bleached lac solution" a pass must be obtained from the Collector of Hooghly.

2. On production of the pass the spirit will be issued by the officer in charge of the distillery under rule 5 of the rules for the issue of spirit specially denatured with approved wood naphtha.

3. Such spirit must immediately be mixed with at least three ounces of lac per bulk gallon in the presence of the officer who issues it and such officer must certify in the stock book that he saw all the spirit issued for the purpose of manufacturing bleached lac solution so mixed.

4. Every bottle or other receptacle and package containing bleached lac solution shall be conspicuously labelled "Bleached lac varnish—Poison" in English, Bengali and Hindi.

5. The manufacturers must keep an account in the form prescribed for keeping an account of opium preparations showing the manner in which all quantities of the preparations manufactured have been disposed of.

6. The amount of specially denatured spirit issued to Messrs. Waldie & Co. for the manufacture of bleached lac solution shall not exceed one hundred bulk gallons in any financial year.

558.

Rules for the use of specially denatured spirits in making transparent soap.

1. Bond must be given for the use of a certain maximum quantity of spirits per annum.

2. All spirits after being duly denatured shall be received only from Customs or Excise warehouse or distillery.

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3. No spirit shall be used on the premises for the manufacture of any other article than transparent soap except with the sanction of the Commissioner of Excise.

4. No attempt to purify the spirit shall be made either before or after use.

5. All applications for spirit shall be addressed to the proper officer authorized to grant the pass for the issue of the spirit.

6. All duly authorized officers shall have power to enter and inspect the premises.

7. The entire produce of one operation for recovery of spirit from the soap solution evaporator shall be collected in the receiver and the whole of the recovered spirit shall be used in the next succeeding preparation of soap, and no attempt shall be made to collect the recovered spirit in separate portions or fractions.

8. The spirit vapour pipe from the evaporator shall be securely attached to the condenser and the recovered spirit shall pass through a close metal pipe soldered or riveted to the condenser and the cover of the receiver respectively and extended nearly to the bottom of the receiver.

9. Any spirit sampling pipe shall not have an orifice exceeding one-twentieth of an inch in diameter.

10. The lid and the discharge cock of the receiver shall be secured by locks which are to be kept fastened while spirits are running into the vessel, and at all other times when any spirit remains therein.

11. Officers shall be allowed to take samples of the spirit and of materials which contain any spirit.

12. All specially denatured spirit received shall be either added at once to soap in the presence of the manager or other responsible person or be stored in a vat marked "specially denatured spirit". The lid and the discharge cock of the vat shall be secured by fastenings and locks, and spirit must only be removed therefrom under the supervision of the manager or other responsible party, and it shall be added immediately to soap.

13. No spirit shall be taken away from the premises by any person other than a duly authorized Excise officer.

EXCISE.**Distilleries and warehouses.**

14. The keys of all vessels ordered to be locked shall be kept on the premises in charge of the manager or other responsible person, and any such vessel must be immediately unlocked at the request of a duly authorized Excise officer.

15. Particulars of the quantity and strength of every consignment of specially denatured spirit must be entered in a book on the day of receipt. The book shall be accessible to the Excise officers who visit the premises and every pass which accompanied spirit received shall be returned forthwith to the officer who granted it.

Permit for obtaining and using spirit denatured under special process for the manufacture of transparent soap.

Be it known that....., Soap Manufacturers, are hereby authorized by the Collector of..... to obtain and use spirit of a strength not less than sixty degrees over London proof to which five per centum of approved wood naphtha has been previously added, hereinafter described as the spirit for the manufacture of transparent soap, in their manufactory at..... from to the 31st March 19 ..

It is required of the holders of this permit as a condition of its remaining in force that they duly and faithfully perform and abide by the following articles:—

(1) The total quantity of spirit stored on the premises aforesaid shall not exceed at any one time.....gallons.

(2) The quantity allowed to be used in any one year shall not exceed.....bulk gallons.

(3) All spirits after being duly denatured shall be received only from Customs or Excise warehouse or distillery, and all applications for spirit shall be addressed to the proper officer authorized to grant the pass for the issue of the spirit.

(4) No spirit shall be used on the premises for the manufacture of any other article than transparent soap, except with the sanction of the Commissioner of Excise.

(5) No spirit shall be removed from the premises without the sanction of the Commissioner of Excise.

EXCISE.**Distilleries and warehouses.**

(6) The principals will comply with the directions of the Commissioner of Excise as to the manner in which the spirit shall be stored, and, if necessary, recovered by distillation.

(7) No attempt shall be made to purify the spirit either before or after use.

(8) Duly authorized Excise officers shall be allowed to enter and inspect the premises.

(9) The entire produce of one operation for recovery of spirit from the soap solution evaporator shall be collected in the receiver and the whole of the recovered spirit shall be used in the next succeeding preparation of soap, and no attempt shall be made to collect the recovered spirit in separate portions or fractions.

(10) The spirit vapour pipe from the evaporator shall be securely attached to the condenser and the recovered spirit shall pass through a close metal pipe soldered or riveted to the condenser and the cover of the receiver respectively and extended nearly to the bottom of the receiver.

(11) Any spirit sampling pipe shall not have an orifice exceeding one-twentieth of an inch in diameter.

(12) The lid and the discharge cock of the receiver shall be secured by locks which are to be kept fastened while spirits are running into the vessel, and at all other times when any spirit remains therein.

(13) Officers shall be allowed to take samples of the spirit and of materials which contain any spirit.

(14) All specially denatured spirit received shall be either added at once to soap in the presence of the manager or other responsible person or be stored in a vat marked "specially denatured spirit". The lid and the discharge cock of the vat shall be secured by fastenings and locks and spirit must only be removed therefrom under the supervision of the manager or other responsible party, and it shall be added immediately to soap.

(15) No spirits shall be taken away from the premises by any person other than a duly authorized Excise officer.

(16) The keys of all vessels ordered to be locked shall be kept on the premises in charge of the manager or other responsible person, and any such vessel must be immediately unlocked at the request of a duly authorized Excise officer.

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(17) Particulars of the quantity and strength of every consignment of specially denatured spirit must be entered in a book on the day of receipt. The book shall be accessible to the Excise officers who visit the premises and every pass which accompanied spirit received shall be returned forthwith to the officer who granted it.

(18) The permit-holders shall execute a bond in the prescribed form for such amount as may be fixed by the Government for the privilege of storage and use of the specially denatured spirit conferred by the permit.

N.B.—Infraction of any of the above conditions will subject the holders of this permit to forfeiture thereof and to all or any of the penalties prescribed by Law or Rule.

Bond for the storage and use of spirit denatured under special process for the manufacture of transparent soap.

Know all men by these presents that we.....ofare jointly and severally held and firmly bound unto the Secretary of State for India in Council (hereinafter called the Secretary of State, which expression shall where the context so admits include his successors in office or assigns) in the sum of Rupees.....to be paid to the said Secretary of State, for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives jointly and every two of us bind ourselves, our heirs, executors, administrators and representatives jointly and each of us binds himself, his heirs, executors, administrators and representatives severally, firmly by these presents.

Sealed with our seals dated this.....day of 191 .

WHEREAS the above bounden.....have been permitted to use from the date of execution of this bond an excisable article to wit to store and use at.....Calcutta, for the purpose of making transparent soap, spirit of a strength not less than sixty degrees over London proof, to which five per centum of approved wood naphtha has been previously added, hereinafter described as the spirit.

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The conditions of obligation are:—

- (1) The total quantity of spirit stored on the premises aforesaid shall not exceed at any one time..... gallons.
- (2) The quantity allowed to be used in any one year shall not exceed.....bulk gallons.
- (3) The spirit shall be solely used for manufacturing transparent soap.
- (4) No spirit shall be removed from the premises without the sanction of the Commissioner of Excise.
- (5) The principals will comply with the directions of the Commissioner of Excise as to the manner in which the spirit shall be stored and, if necessary, removed by distillation.
- (6) No attempt shall be made to purify the spirit.
- (7) Duly authorized Excise officers shall be allowed to enter and inspect the premises and.....
.....and his/their legal representatives agree that they will well and truly keep and perform all the conditions hereinbefore recited, any breach whereof shall entail loss of the privileges enjoyed under this bond and forfeiture to the Secretary of State of the sum.....rupees by the parties to this bond.

(Signed, sealed and delivered.)

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Rules for the manufacture of tinctures, absolute alcohol and other medicinal preparations under bond and for the manufacture of alcohol derivatives not liable to spirit duty.

Preliminary.

1. Any person desiring to use duty-free spirit for manufacturing purposes under bond must apply in writing to the Excise Commissioner, giving the following particulars:—

- (a) Name or names and addresses of the applicants.

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- (b) Name of the place and site on which the building is, or is to be, constructed.
- (c) Date from which the applicants desire to commence the use of duty-free spirits.
- (d) The maximum amount of proof spirits likely to be in stock on the bonded premises at any one time.
- (e) The amount of the security which the applicant is prepared to furnish as a guarantee for the performance of the conditions under which the privilege is granted.
- (f) A correct plan of the buildings to be used.

2. In the case of a distillery already established, if the Excise Commissioner considers that increased supervision is necessary in consequence of the grant of the privilege of using duty-free spirits for manufacturing purposes, the distiller will be required to pay to the Excise Department the cost of the extra staff required. In other cases the manufacturer shall pay such proportion of the salary of the staff, as the Excise Commissioner may direct, and the bonded premises will be regarded as a private warehouse within the meaning of Statutory Notification No. 601S.R., dated the 30th March 1915.

SECTION A.—Manufacture of tinctures, absolute alcohol and other medicinal preparations under bond.

1. No essences or flavouring materials, which, in the opinion of the Excise Commissioner, are not medicinal preparations, shall be made in bond.

2. No preparation other than those contained in the annexed schedule shall be manufactured without the special permission of the Excise Commissioner.

3. The spirit to be used in making absolute alcohol and the medicinal preparations named in the annexed schedule shall be taken in quantities of not less than 10 gallons at a time, and only from the spirit store of the distillery or a bonded excise warehouse, whence it shall be issued under a pass and removed at once to the pharmaceutical laboratory or the warehouse attached thereto.

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Spirits required for bottling as "Spiritus (vini) rectificatus," or rectified spirits (of wine) of strength not less than 40 over proof, must be proved and measured out by the officer, who will forthwith see it bottled, seal each cork with the Excise seal, and initial the label on each bottle, after seeing that the correct strength and number of fluid ounces are recorded on the label. The bottles must then be placed in the store for finished preparations, and the number of bottles and contents in each, be entered on a page of Form D, kept solely for that purpose. In the warehouse vat registers the issue of the spirit and its disposal will be accounted for accordingly

4. Spirits taken from the distillery spirit store or warehouse for manufacturing purposes shall be emptied forthwith into a locked vessel in the pharmaceutical laboratory. Each such vessel must be fixed and gauged and shall be marked with the words "Plain spirits—Store vessel" and a distinctive number. Tables shall be compiled to show the contents at each inch and tenth of an inch of its depth. Excise ticket locks shall be placed on the mandoor and the discharge cock of such vessels. No plain spirit other than absolute alcohol shall be taken out of the laboratory, but see paragraph 3 above as regards bottling of rectified spirit. The officer in charge must take the dip in each store vessel once daily as a check on loss or abstraction. The dips thus taken must be entered in the prescribed account (in Form A).

No spirit shall be removed from any store vessel until an account of the quantity and strength shall have been taken by the officer in charge.

6. The spirits taken from the store vessel shall be added without delay, in the presence of the officer in charge, to the respective materials to be treated, and to every percolator or other vessel in which the spirit is placed there shall be attached a label showing the description of preparation, the date, together with the quantity and strength of all spirit placed in it from time to time, and the date on which any of the finished product was removed to stock together with the quantity so removed

7. In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to, plain spirits, the quantity so required shall be taken from the store

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room and added in the presence of the officer in charge without delay to the materials to be treated. Such quantity shall be separately shown in columns 2 and 3 of Form C with a reference to the number of the batch from which it was taken, and on the label attached to the percolator or other vessel. It shall also be shown in Form D, the entry in column 8 being "used in manufacture of....." It shall, however, be deducted from the monthly total of column 8 of Form C, since the spirit contained in it is replaced in stock and is not shown as issued in Form G.

8. The finished preparations shall be kept separate from those in course of preparation and be stored in a separate store-room approved for the storage of finished preparations. The door of each store-room must be fastened with an Excise ticket lock. The words "Store No. for bonded medicinal preparations" must be painted on the door of each room, respectively, in which these preparations are allowed to be stored.

Finished preparations may be stored (a) in bulk, in jars or bottles containing not less than one quart (40-fluid ounces) of the preparation, or (b) stored ready for issue in bottles of not less than two fluid ounces' capacity, every bottle containing not less than two fluid ounces of a preparation. (c) Every preparation stored in bulk must be measured into the storage vessel to the nearest fluid ounces by the officer in charge, who must then close and seal the vessel with his official seal. (d) The description, quantity and true strength of the preparation must then be recorded on a label by the manufacturer or his agent, and each label must also bear a distinctive serial number corresponding with the number entered in the prescribed register (Form C). (e) In the case of preparations stored in bulk the label on every vessel must be signed and dated by the officer. (f) When any of the contents of a vessel referred to in clause (a) has been removed, the officer in charge must enter on the label attached thereto the quantity taken out and the manner of disposal with his signature and date. Finished preparations shall only be removed from the store-room for use in manufacture under Rule 7, or in accordance with an application in Form F. The manufacturer must state in Form F the number of bottles or jars in which each preparation is contained. (g) Rule (d) must be followed in respect of

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preparations referred to in rule (b), but the contents of bottles are to be checked at the time of issue, according to the following scale :—

When the number of bottles in any consignment does not exceed 100, the officer is to measure one in every 25 and fraction of 25 up to 50 and one in any remaining number up to 100. When the number exceeds 100, three bottles are to be measured in the first 100 and one in every 50 and fraction of 50. A larger proportion should be measured, should the officer consider it necessary. The officer must certify on Form F the number of bottles issued and how many were checked by measurement. Only standard gallon measures and graduated glass measures supplied by the Commissioner are to be used in gauging preparations.

9. The officer in charge of the bonded laboratory must, at the time when finished preparations are removed from the store-room, take one sample from every 10 or fraction of 10 of the preparations being issued and send it to the Chemical Examiner for Customs and Excise for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. It is, however, to be understood that a larger proportion of samples may be taken should the officer, in his discretion, consider this necessary. The following procedure is to be observed in sampling the preparations and checking the duty chargeable :—

- (1) A sample should be not less than 3 fluid ounces.
- (2) Every sample must be taken in duplicate personally by the officer in charge. The cork of each bottle must be sealed by him with a revenue seal, and the name of each preparation must be stated on a label affixed to each bottle. The duplicate samples should be kept under Excise lock until the results of analysis have been reported, unless specially asked for by the Chemical Examiner to replace the original samples or to repeat an analysis. Duplicate samples to which no further reference can be needed may be returned to the manufacturer.

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- (3) If any preparation sampled is dangerous to life, the word "Poison" must be added on the label affixed to the bottle.
- (4) The samples must be placed in a case and securely fastened with tape or wire, provided by the manufacturer, and be sealed by the officer with a revenue seal and delivered without delay at the expense of the manufacturer to the Chemical Examiner for Customs and Excise, Calcutta.
- (5) The form of advice letter in Form H must be despatched to the Chemical Examiner at the same time.
- (6) If the strength of one sample only is checked and is found to exceed the strength stated in the application in Form F by more than 3 degrees proof, but less than 5 degrees, an addition to the extent of the whole difference and of an additional degree to all the entered strengths of the consignment shall be made in calculating the proof quantities, and surcharge of duty shall be subsequently levied accordingly.
- (7) When more samples than one are examined from any one consignment, the same rules are to be observed, but the average of the differences between the strengths as entered in the notice and as found is to be ascertained, if no individual sample has been found to be 5 or more degrees above that stated in the notice. If such ascertained average exceeds the average of the entered strengths of the preparations sampled by more than 3 degrees, an addition to the extent of the average difference and of an additional degree is to be made to all the entered strengths of the consignment in calculating proof quantities.

For example, two samples of tinctures are taken, the strengths of which are entered as 150 per cent. (50 O. P.) and 92 per cent. (8 U. P.), respectively. These are ascertained to be, say, 154·9 per cent. and 93·7 per cent. Since the average of the differences between the entered and the ascertained strengths is 3·3 degrees, an addition of 3·3 and

Page 178, *insert* the following as rule 9A of Tincture Rules:—

9A. Finished preparations which have deteriorated through long storage or any other cause, may, if the manufacturers so desire, be destroyed in the presence of the Inspector in charge of the laboratory and a remission of duty will, in that case, be allowed on the spirit present in the preparations.

Such preparations should, on no account, be issued either on payment of duty or duty free.

(*Ben., A. & I., No. 3938, of 6-9-1926.*)

Page 178, *for* the first sentence of paragraph 11 (a) of Tincture Rules, *substitute* the following:—

If the manufacturer has been authorised by the Excise Commissioner to supply tinctures, etc., duty free (1) to public or private hospitals, dispensaries and other medical institutions under Government supervision or (2) to private institutions not under Government supervision, but the management of which in the opinion of the Surgeon-General with the Government of Bengal is satisfactory, such preparations may be issued under a pass without payment of duty up to the quantity specified in orders signed or countersigned by a Presidency Surgeon or Civil Surgeon in the case of hospitals, etc., referred to in (1) above, or the principal qualified medical officer in charge of such institutions in the case of hospitals, etc., referred to in (2) above.

(*Ben., A. & I., No. 3063, of 19-7-1926.*)

At the end of the first sentence of paragraph 11 (a) of Tincture Rules, *insert* the following:—

Veterinary Hospitals may also obtain supply of tinctures and other spirituous medicinal preparations at duty-free rates provided that indents are countersigned by the Director or Assistant Director of the Veterinary Department.

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with a certificate by the manufacturer that the preparations are urgently required. The manufacturer must, in such a case, within one month of the date of issue, produce an order duly signed or countersigned by the Presidency Surgeon or Civil Surgeon concerned. Should he fail to do so, he will be required to pay duty at the prescribed rate.

The countersignature of the indents by the Administrative Medical Officer, Central India Agency, will be accepted in lieu of that of a Civil Surgeon mentioned in the rule.

The manufacturer must produce to the officer a receipt signed by the proper Medical Officer acknowledging the receipt of each consignment of duty-free preparations. If no receipt for any preparations (including rectified spirits) issued duty-free is produced within three months of the date of despatch, or if it should appear that any such consignment or part thereof was not received by the consignee, the case must be reported to the Commissioner and no more duty-free preparations shall be issued to that consignee without the written orders of the Excise Commissioner. In such cases the officer in charge of the bonded laboratory shall immediately inform the officers in charge of other bonded laboratories of the name of the consignee concerned in order to prevent issues to the latter pending the receipt of Commissioner's orders, which must, subsequently be reported to all officers in charge of bonded laboratories.

(b) If the manufacturer has been specially authorized by Government to obtain tinctures, etc., duty-free on a particular occasion, such preparations may be issued under a pass, free of duty, up to the quantity specified in the letter of authority. The original letter of authority must be retained by the officer in charge and endorsed as required by the last preceding rule.

(c) In all other cases duty at the prescribed rate shall be charged on the amount of spirit stated in the application in Form F to be contained in the tinctures, etc., issued from the store-room. The duty on the spirit contained in the articles named in the notice shall be paid to the Collector, and on receipt of the treasury chalan the officer in charge will issue a pass for the removal of the tinctures, etc., to the amount stated in the notice.

(d) The manufacturer may make an advance deposit on account of duty, and in such case the officer in charge may

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issue tinctures, etc., on various notices until the duty leviable on such tinctures amounts to the sum so deposited. In such cases a personal ledger account must be kept in Bengal Excise Form No. 67.

(e) The full particulars of any surcharge must be entered on the copy of the pass under which the spirits were originally issued and in the personal ledger account (if an advance deposit has been made) together with a reference to the appropriate entry in the application for pass (Form F) and the account of samples, etc. (Form I).

12. At the close of each month the manufacturer must deliver to the officer in charge a statement showing—

- (1) the amount in London proof gallons of plain spirit in hand at the beginning of the month (exclusive of recovered spirit);
- (2) the amount in London proof gallons of plain spirit received during the month;
- (3) the amount of such spirit used for making tinctures, etc.;
- (4) the quantity at proof strength of spirit declared by the manufacturer to be contained in tinctures, etc., issued from bond—
 - (a) on payment of duty,
 - (b) duty-free;
- (4a) the quantity at proof strength of spirit on which surcharge of duty has been levied under Rule 9;
- (5) the quantity at proof strength of spirit contained in the stock on hand, both finished and unfinished;
- (6) the quantity and strength of spirit recovered from mares, etc., the quantity of such spirit used for making medicinal preparations, the quantity destroyed or used for other purposes, and the amount in hand;
- (7) the amount of proof spirit estimated to have been wasted in making absolute alcohol and medicinal preparations during the month; and
- (8) the amount in London proof gallons of plain spirit (exclusive of recovered spirit) in hand.

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The officer in charge will certify to the correctness of the entries as to the quantity of spirit received and used, quantity of spirit contained in tinctures issued on payment of duty and duty-free, quantity of spirit on which surcharge has been levied and as to recovered spirit, and will forward the statement through the Collector to the Excise Commissioner. When a surcharge has been levied by the Excise Commissioner under Rule 9(8), he must note separately for each such surcharge the quantity so surcharged, the rate of surcharge and the number and date of the Excise Commissioner's order. The Superintendent of Excise will certify on the statement that the duty and surcharges leviable have been realised in full.

13. Any spirits to be recovered from the marc of drugs or from other residues must be distilled in the pharmaceutical laboratory. Distillates must either be used at once in continuation of the preparation of the drug from which they were recovered or be collected in a gauged vessel kept under Excise ticket locks and approved fastenings until they are required again for the manufacture of medicinal preparations. If not required, they may be destroyed in the presence of the officer in charge or be used for such other purposes as may be sanctioned by the Excise Commissioner. In the former case they should be either thrown down a sewer or emptied upon the ground, and the officer shall certify the quantity destroyed and the method of destruction. In the latter case the manufacturer must make previous application through the officer in charge to the Excise Commissioner stating how he wishes to dispose of the spirits. At the same time the officer will take samples of the recovered spirits and send them to the Chemical Examiner for Customs and Excise with a letter requesting him to advise the Excise Commissioner as to the propriety of allowing the spirit to be disposed of in the manner proposed by the manufacturer. Before any portion of the recovered spirits is removed from the receiver an account of the quantity and strength must first be taken by the officer in charge. All other residues from the laboratory shall remain on the bonded premises until all the spirit contained in them has been dissipated.

14. Any wastage, which in the opinion of the Excise Commissioner is excessive or not properly accounted for, shall be charged with duty at the full tariff rate.

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15. The building in which the manufacture of medicinal preparations or absolute alcohol from duty-free spirit is allowed shall be separate from that in which spirit is manufactured or used for any other purpose. The same rule shall apply to the ether laboratory. The windows of the pharmaceutical and ether laboratories and store-rooms shall be fitted with malleable iron bars not less than three-quarters of an inch in thickness, set not more than 4 inches apart, and fixed in the brick-work to a depth of at least 2 inches at each end. On the inside of each window there shall be securely fastened to the bars stout wire-netting, the apertures in which must not exceed 1 inch in diameter. There shall only be one entrance to the pharmaceutical laboratory, to each store-room and to the ether laboratory, respectively, which must open into the distillery or warehouse enclosure, and the door of each shall be secured by an Excise ticket lock. Each building must be closed from sunset to sunrise.

SECTION B.—*Manufacture of derivatives of alcohol not liable to spirit duty.*

1. The manufacturer is allowed to receive, either from the spirit store at his distillery, or excise bonded warehouse, or from the Custom House, spirits for making ether, chloroform, ethyl chloride, chloral hydrate, acetic ether and iodoform, provided the spirits have been denatured at the Custom House or in the spirit store or warehouse with the special denaturants prescribed in Rule 2 below. The denaturants in each case must have been previously approved by the Chemical Examiner for Customs and Excise, and must have been added to the spirits before their removal from the Custom House, spirit store or warehouse in the presence of the proper officer of Customs or Excise, as the case may be. Ordinary denatured spirits (containing the prescribed denaturants) or spirits denatured with 5 per cent. of approved wood naphtha, may be used for making these preparations, provided they are obtained from persons authorized to prepare and sell the same. In such cases only the colouring matter prescribed below need be added to the spirits. The colouring matter must be added before the spirits are brought into the distillery or warehouse enclosure.

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In the case of spirits taken from the Custom House, the spirits must be contained in casks or drums of which the capacities have been gauged and recorded by the officer in charge of the distillery, the warehouse or bonded laboratory, and the true strength of the spirits before denaturation at the Custom House must be stated on the document which accompanies the spirit to the distillery, warehouse or bonded laboratory. The officer who examines the spirits on receipt from the Custom House must gauge the quantity in each cask or drum on receipt at the distillery, warehouse or bonded laboratory and must also record the hydrometer strength on the pass, thereafter entering the particulars in the account in Form J.

2. *Specification of denaturants.*—Sufficient methyl green or other aniline green colouring to impart a distinct colour to the spirit, and, in addition thereto, the following special denaturants:—

Article to be made.	Denaturants to be added to the spirit.	Strength.	Percentage to be added to spirit.
Ether	Ether residue ..	.....	3
Chloroform ..	Bleaching powder (commercially known as chloride of lime).	Saturated solution.	2
Ethyl chloride ..	Chlorine ..	Saturated solution in spirit.	1
Chloral hydrate ..	Ditto ..	Ditto ..	1
Acetic ether ..	Sulphuric acid and acetic ether.	Concentrated, impure.	1
Iodoform	Iodine ..	Pure ..	of each. 1

3. The spirit so denatured or the ordinary denatured spirits or spirits denatured with 5 per cent. of approved wood naphtha to which colouring matter has been added shall be removed forthwith to the ether laboratory, where the processes of conversion shall be at once continued. Spirits thus denatured are to be converted, as soon as is practicable, into the respective derivatives of alcohol mentioned above. Any which are not actually under conversion must be stored in the approved store-rooms for medicinal preparations.

4. Every vessel containing any of the abovenamed substances shall be marked with the name of the substance.

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5. No vessel or package containing any of these substances shall be allowed to pass out of the distillery and warehouse enclosure until the vessel or package has been examined by the officer in charge.

6. At the time of issuing any of these substances from the ether laboratory the manufacturer must deliver to the officer a statement of the quantity and description of each substance that he desires to send out.

7. This statement shall be initialled and retained by the officer in charge.

8. The alcohol reservoir attached to the etherification still, and any vessel containing alcohol partly denatured, shall be so secured by the manufacturer that no alcohol can be abstracted therefrom.

9. The manufacturer shall keep an account in the prescribed Form K showing the quantities of denatured spirits received and used and the quantities of the various articles made. A monthly statement containing these particulars shall be delivered by him to the officer in charge, who, after recording the particulars in the prescribed register, will forward the statement through the Collector to the Excise Commissioner.

10. (a) Superfluous ether residues may be removed from the bonded laboratory to the Chemical factory under the supervision of the officer in charge, who must witness the addition of the ether residues to the bases from which metallic sulphates are to be produced.

(b) No attempt must be made to collect or condense the vapour driven off in the processes of making the sulphates.

(c) From every quantity of ether residue thus removed the officer must take samples, and send them to the Chemical Examiner for Customs and Excise, with a request to report on the amount of proof spirit present in the samples.

(d) The quantity in gallons and fractions of a gallon of ether residues removed must be entered in the proper columns of the ether manufacturing accounts, and the officer must also state in writing on the proper line of the account that he saw it disposed of by admixture with either a metallic base or metallic salts.

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Schedule of medicinal preparations to be manufactured under bond (Section A, rule 2).

SECTION 1.—Liquid preparations.

Acid pieric.		Elixir gurane, B. P. C.	
„ sulph. aromat.		„ pepsinæ bismuth et nuc. vom.	
„ chrysophanic.		„ phosphoxi.	
Alcohol absolutum.		„ „ rhei, B. P. C.	
„ ammoniatum.		„ sennæ „	
Aqua anethi conc. 1 to 40.		„ simplex (as syr. aromat, 1898).	
„ anisi „ „		Essent. anisi.	
„ camphor „ „		„ camphoræ conc. for cholera.	
„ carui „ „		„ cubebæ. B. P. (1885).	
„ caryoph „ „		„ menth. pip. Ang.	
„ cassia „ „		„ „ pulegii „	
„ cholroform conc.		„ moschi (for pneumonia).	
„ cinnam „ „		„ zingib. fort.	
„ floraurant „ „		Extract belæ liquidum.	
„ fœniculi „ „		„ bellad. liq.	
„ juniperi „ „		„ bryonæ liq.	
„ mellis „ „		„ cascara sagrada liq.	
„ menthæ pip „ „		„ cinchona flav. liq.	
„ „ virid „ „		„ cinchona rub. liq.	
„ „ pulegii „ „		„ ergotæ liquidum.	
„ rosa „ „		„ glycyrrh „	
Decoct. acaciæ conc.		„ hamamelis „	
„ agropyri conc.		„ ipecacæ „ (Rio).	
„ albes co. (conc.)		„ jaborandi „ (Ver).	
„ „ sine croco.		„ nic. vomic. „	
„ anthem O. papav. i to vii.		„ opii „	
„ cinch. flav. conc. „		„ pareiræ „	
„ „ rub „ „		„ rhamni frang. liq.	
„ cuspariæ „ „		„ sarsæ ham. liq. i to xv.	
„ dulcamaræ „ „		„ „ „ B. P. (1898).	
„ ergotæ „ „		„ „ „ (1867).	
„ euphorb pil „ „		„ „ Hond. liq.	
„ geoffroyæ inermis „		„ taraxaci liq.	
„ granat rad. conc. i to iii.		Infus. alstonia conc.	
„ guaiaci co. i to vii.		„ anthem. conc. 1 to vii.	
„ hæmatox „ „		„ auranti „ „	
„ hemedesmi. „ „		„ „ co. „ „	
„ mezeriæ „ „		„ buchu „ „	
„ papaveris „ „		„ calumbæ conc. i ad vii	
„ „ et anthem „		„ caryophylli „ „	
„ pareiræ brav. ● „		„ cascariellæ „ „	
„ quercus „ „		„ catechu „ „	
„ quillaiæ „ „		„ chirate „ „	
„ sappan conc.		„ cinchona flav. „	
„ sarsæ jam. simp. „		„ „ rub. acid B. P. (1885).	
„ „ „ comp. „		„ cuspariæ conc. acid.	
„ „ Hond. „ „		„ digitalis „ „	
„ scoparii conc. „ „		„ dulcamaræ „ „	
„ senegæ „ „		„ ergotæ conc. „	
„ taraxaci „ „		„ gentianæ co. „	
„ tritic. repent. „		„ granati rad. conc.	
„ ulmi „ „		„ hemidesmid „ „	
„ uvæ ursi „ „		„ hyocyamus „ „	
Elixir aurantii.		„ jaborandi Ver. „	
„ calisaya.		„ krameriæ acid.	
„ cascara sagrada B. P. C.		„ lupuli conc.	
„ cinchon. rub. amar.		„ „ comp (Hop Tonic)	

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Infus.	marrubii conc.	i ad. vii.	Liquor	sennæ, pro. syrûp.
"	malicæ	" "	"	sennegæ conc. (1-9)
"	pruni	virg. comp.	"	strych. hydrochlor.
"	quassia	" "	"	tolut (1-7).
"	rhei	" "	Mistura	ammon conc.
"	rosæ acid	" "	"	myrrh co.
"	scoparii	" "	"	bismuthi co. c. peps.
"	senegæ	" "	"	ferri aromat.
"	sennæ	" "	"	gentia conc.
"	serpentaria	" "	"	guaiaci conc. (1885).
"	simarubæ conc.	" "	"	sarsæ c. pot. iod.
"	tritici repentis	" "	"	sennæ comp.
"	uvæ ursi repentis	" "	"	taraxaci co.
"	valerianæ	" "	Spiritus	atheris.
Linimentum	aconiti.	" "	"	nitrosi, s. g. '842.
"	arnicæ comp.	" "	"	" sulph. co. " '850.
"	belladonnæ.	" "	Spirit	ammon. arom.
"	camphor ammon.	" "	"	comp. A.
"	crotonis.	" "	"	" B.
"	idoli (v. liq. iodi fort).	" "	"	" fetid.
"	opii.	" "	"	anisi.
"	" ammon., B. P. C.	" "	"	armoracæ comp.
"	saponis.	" "	"	cajuputi.
"	sinapis.	" "	"	camphor.
"	" comp.	" "	"	chloroform.
Liquor	auranti pro. syr.	" "	"	cinnamomi.
"	calumbæ conc. (1-9).	" "	"	cochleariæ
"	cascara sagrada dulc.	" "	"	juniperi.
"	chirata (1-9).	" "	"	lavand.
"	cinchon. flav. (1-40).	" "	"	mentha pip.
"	" pallid (1-40).	" "	"	myristicæ.
"	copaibæ et buchu c. cubeb.	" "	"	nucis jugland.
"	croci pro. syr. (1-7).	" "	"	rosmarinæ (Ang.).
"	euspariæ conc. (1-9).	" "	"	" (Exot).
"	ergotæ (as Squibb's).	" "	"	salis dulc.
"	hamamelidis, Sp. G. 975.	" "	Succus	mori.
"	hemidesmi pro. syr. (1-7).	" "	Tinct.	aconiti.
"	iodi fortis.	" "	"	" (1885).
"	ipecac.	" "	"	" Fleming's.
"	krameriæ (1-9).	" "	"	agarici.
"	limonis pro. syr.	" "	"	aloes.
"	marrubii " "	" "	"	comp. P. L.
"	morphinæ acetatis.	" "	"	astonia.
"	" bimeconatis.	" "	"	ammoniaci.
"	" hydrochloratis.	" "	"	ammon co.
"	" tartratis (1 per cent.).	" "	"	anthemidis.
"	opii sidativus.	" "	"	antipiriodica.
"	papaveris alb (1-3).	" "	"	apocyani cannab. c
"	" (1-7).	" "	"	arnicæ.
"	pepticus.	" "	"	" flor. I. C. P.
"	pici carb.	" "	"	asafetida.
"	quassiate conc. (1-9).	" "	"	aurantii.
"	rhamni frang.	" "	"	" siccæ (1885).
"	pro. syrup (1-7).	" "	"	bals. Peru.
"	rheados (1-7).	" "	"	baptisæ tinctor.
"	rhei conc. (1-9).	" "	"	berberidis.
"	santal flav. comp.	" "	"	belladonnæ.
"	serpentariæ conc. (1-9).	" "	"	benzoini comp.
"	sarsæ co. conc.	" "	"	" simp., B. P. C.
"	" duplex.	" "	"	boldo.
"	secalis cornuti.	" "	"	bryannæ, B. P. C.
"	" ammon.	" "	"	buchu.
"	sennæ conc. (1-9)	" "	"	calendulæ, B. P. C.
"	" dulcis.	" "		

EXCISE.

Distilleries and warehouses.

Tinct. calumbæ.	Tinct. gossy ii.
„ camph comp.	„ grindeliæ.
„ canella.	„ guaiaci (in vii).
„ cannab. indicas.	„ „ B. P. C.
„ cantharidis.	„ „ ammoniata.
„ „ (1885).	„ guaranæ.
„ capsici.	„ gummi rub.
„ „ fort. B. P. C.	„ hamamelidis.
„ cardam comp.	„ helleb. nig.
„ „ simplex.	„ hydrast. canad.
„ carminitiva, B. P. C.	„ hyoscami (2nd biennial).
„ cascara sagrada.	„ „ (1st „)
„ cascariellæ.	„ ignat. amar
„ cassia.	„ iodi.
„ castorei.	„ „ colourless, B. P. C.
„ catechu.	„ ipecac.
„ chiritæ.	„ iridis.
„ chorof. comp., B. P. C. (1885).	„ jaborandi pilocarp.
„ choloroform et morph. comp.,	„ jalapæ.
„ B. P	„ „ comp.
„ „ „ 1885).	„ kino.
„ cimicifusæ.	„ krameria.
„ cinchonæ comp.	„ lachnanthis tinctof.
„ cinchonæ comp. (1885).	„ lactucarii.
„ „ flav.	„ laciis.
„ „ rub.	„ lavand. comp.
„ cinnamoni.	„ laxative.
„ „ comp.	„ leptandriæ.
„ cocæ.	„ limonis.
„ cocci.	„ „ sicut (1885).
„ colchici cormi.	„ litmus.
„ „ seminum.	„ lobeliæ, B. P. C.
„ colchiciflor.	„ „ æther.
„ colocynth comp.	„ lupuli.
„ condurango.	„ matricæ.
„ conii fol.	„ moschi.
„ „ fruct.	„ myrrh.
„ convallariæ.	„ „ comp.
„ convallariæ majalis, B. P. C.	„ „ et boracis.
„ coto, B. P. C.	„ nucis vomicæ.
„ croci.	„ opii.
„ cubebæ.	„ „ ammon.
„ cuspariæ.	„ „ deodorized, U. S. P
„ damianæ.	„ pareiræ.
„ daturæ atulæ.	„ phosphori.
„ digitalis.	„ physalis alkakengi.
„ droseræ rotundifol.	„ physostigmat.
„ dulcamaræ. •	„ „ B. P. C.
„ ergotæ.	„ phytolacææ.
„ „ ammon.	„ pierorrhizæ.
„ erythrophlæi.	„ podophyl.
„ eriodicty mis.	„ „ (rad).
„ eucalypti, B. P. C.	„ pruni virg.
„ euonymi, B. P. C.	„ pulsatillæ B. P. C.
„ euonymini.	„ pyrethri.
„ euphorbii pilulifer, B. P. C.	„ „ comp.
„ ferri acetatis.	„ quassia.
„ „ perchlor.	„ „ comp.
„ „ pomat.	„ quebracho blanco.
„ „ sesquichlor.	„ quillaia.
„ galbani.	„ quinine
„ gallæ.	„ „ ammoniata.
„ gelsemii.	„ rhei (1885).
„ gentianæ comp.	„ „ comp.

EXCISE.

Distilleries and warehouses.

Tinct	rhei comp. P. L.	Extractum	eimicifugæ fluidum.
"	rhus (toxicodend.)	"	cinchona: flavæ fluidum.
"	sabinæ.	"	" rubræ fluidum.
"	sanguinaræ.	"	cocæ fluidum.
"	scillæ.	"	colchici radicis fluidum.
"	senegæ.	"	collinsoniæ canadensis fluidum.
"	sennæ comp.	"	cologynthidis fluidum.
"	serpentariæ.	"	combretum sundaicum.
"	spigellæ.	"	condurango fluidum.
"	stillingie sylvatic.	"	conii-fructus fluidum.
"	stramonii.	"	convallariæ majalis fluidum.
"	stramoniumsem.	"	cornus flori fluidum.
"	strophanthi.	"	coto fluidum.
"	sumbul	"	cubebæ fluidum.
"	taraxaci.	"	cuspariæ fluidum.
"	tolut.	"	damianæ fluidum.
"	urginæ.	"	digitalis fluidum.
"	valerianæ, B. P. C.	"	droseræ rotundifollæ fluidum.
"	" B. P. C. (1901).	"	dulcamaræ fluidum.
"	" ammon.	"	echinacæ angustifolii fluidum.
"	vanillæ.	"	erigeronis fluidum.
"	veratri alb.	"	eucalypti fluidum.
"	" virid B. P. C.	"	euonymi fluidum.
"	verbasci thapsi.	"	euphorbiæ piluliferæ fluidum.
"	viburni.	"	fraxinus excelsioris fluidum.
"	Warburg's.	"	fucivesculosi fluidum.
"	zingiberis.	"	galegæ officinalis fluidum.
"	" fort. B. P. C.	"	galli aparinæ fluidum.
Extractum	absinthii fluidum.	"	gaultheriæ fluidum.
"	achilleæ millefolli fluidum.	"	gelsemii fluidum.
"	aconiti radicis fluidum.	"	gentianæ fluidum.
"	adianti capillus veneris fluidum.	"	" (comp).
"	æsculus hippocastani fluidum.	"	geranii maculati fluidum.
"	alchemillæ arvensis fluidum.	"	gossypii fluidum.
"	alteris farinosæ fluidum.	"	granati fluidum.
"	althææ fluidum.	"	grindellæ robustæ fluidum.
"	anthemidis fluidum.	"	guaiaci fluidum.
"	apii graveolens fluidum.	"	guaranæ fluidum.
"	apocynini cannabi fluidum.	"	hemamelidis fluidum.
"	arnicæ radicis fluidum.	"	hematoxyli fluidum.
"	" floris fluidum.	"	hepaticæ trilobæ fluidum.
"	asclepiatis incarnatæ fluidum.	"	hemidesmi fluidum.
"	asparagus officinalis fluidum.	"	hydrastis fluidum.
"	aurantii fluidum.	"	hydrangæ fluidum.
"	belladonnæ radicis fluidum.	"	hyoscyami fluidum.
"	berberidis aquifolli fluidum.	"	ipecacuanhæ fluidum.
"	boldo fluidum.	"	iris versicoloris fluidum.
"	buchu fluidum.	"	jaborandi fluidum ver.
"	cacti grandiflor fluidum.	"	jacarandæ fluidum.
"	calamus aromaticæ fluidum.	"	jalapæ fluidum.
"	calendulæ fluidum.	"	jambul fluidum.
"	calumbæ fluidum.	"	juglandis fluidum.
"	cannabis Indicæ fluidum.	"	juglans regia fluidum.
"	capsici fluidum.	"	krameriæ fluidum.
"	carnaubæ fluidum.	"	lachnanthis tinctoriæ fluidum.
"	carobæ fluidum.	"	lappæ fluidum.
"	cascara sagrada fluidum.	"	leptandræ fluidum.
"	cascarillæ fluidum.	"	lobellæ fluidum.
"	castanææ fluidum.	"	lupuli fluidum.
"	caulophylli fluidum.	"	maidis fluidum.
"	chelidonis fluidum.	"	manacæ fluidum.
"	chimaphilæ fluidum.	"	marrubii fluidum.
"	chiratæ fluidum.	"	maticæ fluidum.
"	cichorium fluidum.	"	

EXCISE.

Distilleries and warehouses.

Extractum menthæ trifoliatæ fluidum.	Extractum senecionis vulgaris fluidum.
„ monsoniæ ovatæ fluidum.	„ sennæ fluidum.
„ myrrhæ fluidum.	„ serpentariæ fluidum.
„ phytolacæ decandræ fluidum.	„ simaroubæ fluidum.
„ pichi fluidum.	„ spieliæ fluidum.
„ pinus canadensis fluidum.	„ spireæ ulbariæ fluidum.
„ pinus strobis fluidum.	„ sterculiæ acuminatæ fluidum.
„ piperis methystici fluidum,	„ stericuliæ acuminatæ fluidum
kava 9 kava.	(miscible).
„ piscidiæ erythrinæ fluidum	„ stillingie comp. fluidum.
(Jamaica dogwood).	„ „ sylvaticæ fluidum.
„ podophylli fluidum.	„ stramonii seminis fluidum.
„ pruni Virginianæ fluidum.	„ stramonii foliæ fluidum.
„ pulsatillæ fluidum.	„ sumbul fluidum.
„ pyrechri fluidum.	„ tanus communis fluidum.
„ quassie fluidum.	„ tanaceri fluidum.
„ quebracho blanco fluidum.	„ taraxaci fluidum.
„ quillaie fluidum.	„ teucrii scordii fluidum.
„ rhamni frangulæ fluidum.	„ thuje occidentalis fluidum.
„ rhei fluidum.	„ tritici repentis fluidum.
„ rhus aromatici fluidum.	„ ulmus fulvæ fluidum.
„ „ toxicodendron fluidum.	„ uvæ ursi fluidum.
„ ribes nigri.	„ vacciniæ myrtilli fluidum.
„ rosæ fluidum.	„ valerianæ fluidum.
„ rubi fluidum.	„ veratri veridis fluidum.
„ rumicis fluidum dock.	„ verbasci thapsi fluidum.
„ salicis nigre fluidum.	„ verbenæ hastatæ fluidum.
„ sanguinarie canadensis fluidum.	„ veronica salicifolia-ko-romikis
„ scillæ fluidum.	fluidum.
„ scoparii fluidum.	„ viburni prunifoli fluidum.
„ scutellariæ fluidum.	„ vineæ majoris fluidum.
„ seminis fluidum.	„ visci albi fluidum.
„ serenoe serrulatæ fluidum.	„ xanthoxyli fluidum.
„ senegæ fluidum.	„ yerba santa fluidum.
„ senecionis jacobæ fluidum.	„ zingiberis fluidum.
	Collodion and its preparations.

SECTION 2.—Solid preparations (Mistura, etc.).

Extractum absynthii.	Extractum copaibæ resin pur.
„ aconiti.	„ cubebæ alcoholic.
„ „ radiceis alcohol.	„ cuspariæ.
„ actææ racemose.	„ damianiæ.
„ aletris.	„ digitalis.
„ anthermidis.	„ dulcamaræ.
„ belladonnæ alcohol.	„ ergotæ.
„ brychi.	„ eucalypti fol.
„ calendulæ.	„ „ gummi liq.
„ calumbæ, B. P. (1885).	„ euonymi siccum.
„ cannabis indicæ.	„ euphorb. Pilulifer.
„ cascarillæ.	„ ferri pomati.
„ cimicifugæ.	„ filicis liquidum.
„ cinchonæ flavæ.	„ fucivesciculosi.
„ „ rubr.	„ „ liq. B. P. C.
„ „ pallidæ.	„ galli aparin.
„ cocæ.	„ gelsemi.
„ colchici.	„ gentianæ.
„ „ acet.	„ hamamelidis.
„ colocynthidis simp.	„ hæmatoxyli exot.
„ „ compos. tum.	„ hellebori nigri.
„ conii.	„ hydrast.
„ conval. maj.	„ hyoscyami viride.

EXCISE.

Distilleries and warehouses.

<i>Extractum ignatiæ amaræ.</i>	Granulated sulphate of iron.
„ <i>ipecacuanhæ</i> alcohol.	Jalapæ resina.
„ „ acet. pulv.	Liquor calumbæ conc.
„ jalapæ.	„ caulophylli et pulsatillæ.
„ kola.	„ chiritæ conc.
„ kramerie.	„ copaibæ et buchû.
„ <i>lectuca virosæ.</i>	„ pancreaticus.
„ <i>lobeliæ inflatæ.</i>	„ papain.
„ <i>mezereithereum.</i>	„ „ camp.
„ monesiæ.	„ „ et bismuth.
„ <i>nusci vomicæ.</i>	„ „ euonymin.
„ opii.	„ „ „ iridin.
„ papaveris.	„ „ „ c. euonymin.
„ <i>pareire bravæ.</i>	„ „ „ pepsin.
„ <i>physostigmatis.</i>	„ „ papaver alb.
„ podophylli.	„ quassiæ conc.
„ quassiæ.	„ senegæ conc.
„ quillaie pulv.	„ sennæ conc.
„ <i>rhamni frangulæ.</i>	„ „ dulcis.
„ <i>rhei anglicanæ.</i>	„ serpentariæ conc.
„ jam simp.	„ taraxaci.
„ „ compositum.	Mistura ammoniaci conc.
„ scillæ.	„ creosoti conc.
„ senegæ.	„ erri comp. conc.
„ „ liq., B. P. C.	„ gentianæ conc.
„ sennæ.	„ guaiaci conc.
„ <i>simarubæ.</i>	„ myrrh co. conc.
„ stramonii.	„ olei recini.
„ strophanthi.	„ pepsina co. c. bismutho.
„ sumbul.	„ rotæ (pulv. pro) v. pulv.
„ taraxaci.	„ sarzæ c. pot. iod.
„ <i>tritici repens.</i>	„ sennæ composita.
„ <i>uvæ ursi.</i>	„ taraxaci co.
„ valerianæ.	Podhopylli resina.
„ <i>verbasci thapsi.</i>	Quinidin pur.
„ <i>viburni prunifor.</i>	Scammonie resina.
„ yarrow.	

Atropine and its salts.
 Brucine and its salts.
 Caffeine and its combinations.
 Cantharidin and its preparations.
 Codeine and its salts.
 Fel Bovinum Ruificatum.
 Gynocardic acid purified.

Kaladana resin.
 Morphina and its salts.
 Sodium gynocardate.
 Sodium tanrocholate.
 Strychnine and its salts.
 Thymol and its preparations.

Sodium Morrhuate (the Sodium salt of the unsaturated fatty acids of Cod Liver Oil).
 Ethyl Morrhuate (the Ethyl ester of the unsaturated fatty acids of Cod Liver Oil).
 Sodium Sojate (the Sodium salt of the unsaturated fatty acids of Soya Bean Oil).
 Ethyl Sojate (the Ethyl ester of the unsaturated fatty acids of Soya Bean Oil).

SECTION 3.—Indian Medicines.

Aqua ptychotis conc.	Extractum agropyri liq.
Elixir aswagandha.	„ „ ajwani liq.
„ „ papain.	„ „ alstonia liq.
Essence of chiretta.	„ „ ammonia liq.
„ „ of nim.	„ „ amtuerta liq.
Decot. kurchi conc.	„ „ asok liq.
Extractum abroma liq.	„ „ aswagandha liq.
„ „ adhatode liq.	„ „ bakas liq.

EXCISE.

Distilleries and warehouses.

Extractum belæ liq.	Extractum picrorhizæ liq.
" bixa liq.	" physalis liq.
" boerhaavia liq.	" puranava liq.
" boswellia liq.	" tamaris liq.
" calotropis liq.	" todallia liq.
" cassia liq.	" tulsi liq.
" chiretta liq.	" withania liq.
" citri liq.	Ext. jambolan liq.
" coccini.	" kantikari liq.
" cydonia liq.	" khetpapa liq.
" datura liq.	" " with kantikary.
" elettaria liq.	Hydrolyzed extract of rice polishing.
" hardwickia liq.	Extract bouchi Liq.
" hernandesmus liq.	Liq euonymin et iridin.
" hydrophila liq.	Extract " gulancha Liq.
" kaju liq.	Liq iridin et jagan.
" kalmehg liq.	Ptycho papain.
" kapas liq.	Tinct. apocianite.
" kurchi liq.	" bakas.
" kurros liq.	" calotropi.
" lodh bark liq.	" dhaturæ sem.
" melia liq.	" gulancha.
" neusa liq.	" kalmeg.
" nim liq.	" kaladana.
" opuntia liq.	" virgini.

Indian plants from which medicines are prepared.

Amlaki—(Phyllanthus Emblica).	Indrajab—(Holarrhena Antidysentorica).
Arjun—(Terminalia Arjuna).	Kamala—(Mallotus Philippensis).
Ayapan—(Eupatorium Ayapana).	Katki—(Picrorhiza Kurroo).
Biranga—(Embelia Ribes).	Krishna Jira (Nigella Sativa).
Brahmi—(Bramia Indica).	Muktajhuri (Acalypha Indica).
Chit a—(Plumbago Zeylanica).	Myrobalan—(Terminalia Chebula).
Gokour—(Tribulus Terrestris).	Somraj (Veronia Anthelmintica).

List of medicinal preparations.

Extract Azaderachta Liq.	Tincture Carophylli, P. B.
" Cascara Aromat Liq.	" Castorei Co.
" Fillicis Liq. P. B.	" Kurehi.
" Juniperi Liq.	" Neem.
" Kaladana Liq.	" Lycopodi.
" Kamala Liq.	" Myrobalan.
" Gokhru Liq.	" Salvia
Elixir Damiana Co.	Chlorodyne
Emplastrum Belladonnæ Fluid.	Vinum Aloes.
" Datura Fluid.	" Antimoniali, P. B., 1914.
Liquor Cocci.	" Auranti, P. B., 1914.
" Euonymin et Bismuth.	" Colchici, P. B.
" Euonymin et Pepsin.	" Ferri, P. B.
" Trinitrin 1 per cent.	" Ferri Citratea, P. B.
Tincture Aloes et Myrrh.	" Ipecæ.
" Cocci Grandiflori.	" Opi, P. B.
" Cantharidine, P. B.	" Pepsinæ, P. B.

FORM B.

(From Vat Account.)

Stock account of Spirit used for making tinctures, etc., for the month of

Date of receipt.	When removed.	Bulk.	Strength.	Proof.	Date when spirit taken from vessel.	Spirit contained in—	Gallons.	
							Bulk.	Proof.
1	2	3	4	5	6	7	8	9
1915.	•				1915.			
1st June	..	..	O.P.	83.9	1st June	Spt. Ether Nit. ..	4.0	6.3
		From store	56.8		1st "	Tinct. Scillon ..	27.1	42.5
			56.6		17th "	Spt. Ether Nit. ..	4.0	6.2
			56.5		17th "	Tinct. Scillon ..	7.0	11.0
			51.4		24th "	Tinct. Gentian Co. ..	7.5	11.7
26th "	..	Recovered spirit	8.4	12.7	24th "	Spt. Ether Nit ..	3.7	5.5
					26th "	Spt. Ether Nit ..	8.4	12.7
Total	..	61.9	....	66.6	....	Total ..	61.7	96.2
						Wastage	0.4	0.4
								96.6
								63.3
						(a) Tincture completely manufactured—		
						From Form C ..	....	8.5
						(b) Wastage from Form C ..	....	24.4
						(c) Tincture partly manufactured ..	....
						Total spirit used ..	....	96.2
						Balance to the month of July ..	....	870.9

1st July 1915.

FORM E.
Account of spirits recovered in Pharmaceutical Laboratory.
 No. 2.—Capacity, 48·6 gallons. Depth, 33·8.

Date.	Dip.	Bulk gallon.	Temperature.	Indication.	Strength.	Proof.	Observation: How recovered spirit disposed of and number of Commissioner's orders.	Officer's initials.
1	2	3	4	5	6	7	8	9
1915.								
15th June	20 to 0	31·0	84	70	U.P. 27·4	22·9	Destroyed—Thrown down sewer in my presence.	A.B.
21st "	2·0	....	....	..	....	....	Intermediate check dip	A.B.
22nd "	3·0	....	....	....	....	....	Ditto	A.B.
23rd "	4·0	....	....	....	....	....	Ditto	A.B.
24th "	5·1	....	....	..	....	....	Ditto	A.B.
25th "	5·0	....	....	....	....	....	Ditto	A.B.
26th "	5 to 0	8·4	88	10	O.P. 51·4	12·7	Removed for use in preparation of Spt. Ether Nit.	A.B.

FORM F.

Application for pass for removal of medicinal preparations of absolute alcohol from the Pharmaceutical Laboratory at

To THE OFFICER IN CHARGE.

We hereby request a pass for the removal of the undermentioned medicinal preparations from our Pharmaceutical Laboratory at _____, and we hereby declare that the strengths of spirit as stated hereunder are correct to the best of our knowledge and belief.

We send herewith the Collector's receipt for duty paid on 12.5 L. P. gallons at the rate of Rs. 11-4 per L. P. gallon.

Signature.

Dated this 4th day of June 1915.

Name of preparation.	Batch No.	Bottles, jars or drums.		Strength.	Bulk gallons.	L.P. gallons.	Duty payable. (This should be calculated on the total consignment.)	Date when strength last checked by chemical Examiner.	Whether sample has been sent from this consignment and date when sent.	Result of analysis.	Folio in sample register.	Surcharge, if any.	Date when surcharge reported to Commissioner.	Observation.
		Number.	Quantity contained in each.											
1		2A	2B	3	4	5	6	7	8	9	10	11	12	13
Aqua Anethi Con. . .	2	..	..	Proof	0-6	0-6	Rs. A.	..	....	U.P. 67-5	..	..	..	..
Ext. Cascara Sag. Liq. . .	600	..	..	U.P. 68-5	2-0	0-6	..	..	16th May 1915	..	..	..	..	..
Ext. Ipecac Liq. . .	10	..	..	U.P. 45-6	2-0	2-9	..	..	....	..	..	..	..	..
Spt. Ether Nit. . .	300	..	..	O.P. 54-0	4-0	6-1	..	..	....	..	..	..	..	..
Tinct. Belladonna . .	250	..	..	O.P. 1-4	2-0	2-0	..	..	....	..	..	..	..	..
Lq. Caulophyllet Pulsat	70	..	..	O.P. 6-0	0-3	0-3	..	..	....	..	..	..	..	..
Total	..	..	..	..	..	12-5	140 10	..	....	..	..	..	..	..

(Rupees one hundred and forty and annas ten only.)

If a surcharge arises, the particulars must be inserted on this form. The manufacturer must be asked to pay the surcharge to the Collector, to whom this form must be sent. The Collector will then send this form to the Excise Commissioner, after informing the officer in charge that the surcharge has been paid.

FORM G.

Medicinal preparation issued.

Date and number of pass.	Names of preparations.	Batch number.	Bulk and fluid ounces.	Strength declared.	Strength found on analysis.	Proof gallons.	Issued duty-free.	Issued duty-paid.	Amount of duty paid.	Surcharges of duty.	Destination of duty-free issues.	Date of acknowledgment of duty-free issues.	Remarks.	Officer's Initials.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
No. 1.														
4th June 1915	Aqua Anethi Con. Extract Cascara Sag. Liq. Extract Ipecac. Liq. Spir. Ether. Nit. Tinct. Belladonna Liq. Cathart. Pulsat	2 600 16 800 250 70	6-6 2-0 2-0 2-0 2-0 0-3	Proof 68-5 U.P. 45-6 O.P. 34-0 O.P. 4-0 O.P. 6-0 O.P.	67-5 U.P.	0-6 0-6 2-0 2-0 2-0 0-3	.. .. .. .. .. ..	0-6 0-6 2-9 2-0 2-0 0-3	Rs. A. P.	Rs. A. P. .. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..
No. 2.	Total	..	..	..	..	12-5	..	12-5	140 10 0	..	..	..	..	A.B.
20th June 1915	Extract Belladonna Extract Pruni Vng. Liq. Extract Glycyrrh. Liq. Tinct. Card. Co.	200 310 410 500	0-5 0-5 1-0 4-5	33-0 O.P. 84-9 U.P. 60-0 U.P. 4-6 U.P.	33-0 O.P.	0-7 0-1 0-4 4-3	0-7 0-1 0-4 ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	Medical store- keeper, Alipore.	25-6-10	........	........
No. 3.	Tinct. Zingib. Fort Spir. Ammon. Aromat	502 506	1-0 4-0	40-4 O.P. 13-0 O.P.	16-5 O.P.	1-4 4-5	.. ..	1-4 4-5	.. ..	4 8 0	..	..	..
20th June 1915	Total	..	..	..	..	11-4	1-2	10-2	114 12 0	4 8 0	..	..	..	A.B.
	Total for the month	..	..	..	..	23-9	1-2	22-7	255 6 0	4 8 0	..	..	..	A.B.

EXCISE.
Distilleries and warehouses.

FORM H.

Advice of sample sent for estimation of alcoholic strength.

TO THE CHEMICAL EXAMINER FOR CUSTOMS AND EXCISE,
 CUSTOM HOUSE, CALCUTTA.

SIR,

I BEG to advise despatch of the undermentioned samples of medicinal preparations for estimation and report of their true alcoholic strengths.

I have the honour to be,

SIR,

Your most obedient servant,

Dated

Officer in charge.

Name of preparation.	Batch No.	Strength found by analysis.	Remarks.	Initials.

The officer in charge must send two copies of this advise to the Chemical Examiner, who will return one copy duly filled in and signed.

Chemical Examiner for Customs and Excise.

EXCISE. **Distilleries and warehouses.**

FORM I.

Account of samples of tinctures, etc., sent to Chemical Examiner.

Date when sent.	Description.	Batch No.	Strength declared by manufacturer.	Quantity in stock.	Strength found on examination.	Initial of officer in charge.	Number and date of report upon samples from the Chemical Examiner.	Remarks.
1	2	3	4	5	6	7	8	9
16th May 1915	Ext. Cascara Sag. . . Liq.	600	U. P. 68·5	6·0	U. P. 67·5	A. B.	..	..

FORM J.

Spirits specially denatured for making Ether, etc.

Where denatured.	Particulars stated on pass.						As found on arrival.				Officer's initials.	Remarks.
	Number and date of pass.	Number of casks.	Capacity.	Contents in bulk gallons.	Strengths.		Bung diameter.	Weg inches.	Bulk gallons.	Hydrometer strength.		
					Before denaturation.	After denaturation.						
1	2	3	4	5	6	7	8	9	10	11	12	13
Custom House	..	1	54·6	50	O. P. 68·5	O. P. 57·6	26·3	22·6	50·9	O. P. 58·0	A. B.	
		2	53·2	50	..	..	25·5	23·3	51·6	58·4	A. B.	
		3	51·2	50	..	..	26·0	24·4	50·3	57·7	A. B.	
				150					152·8			

EXCISE.**Distilleries and warehouses.****FORM K.**

Date.	Quantity of spirit received.			Quantity of spirit used.		Description and quantity of articles produced from spirit in column 6. In case of ether, (1) strong ether, (2) weak ether, and (3) ether residues should be shown separately.			Strength of ether residue as certified by the Chemical Examiner.	Method and date of disposal of articles in column 7 to 9.	Remarks.	Initials of Officer.
	Bulk gallons.	Strength.	Proof gallons.	Date.	Bulk gallons.	Gallons in case of liquid products.	Lbs.	Oz.				
1	2	3	4	5	6	7	8	9	10	11	12	13

A separate opening to be used for each article and for a summary for the monthly statement. The bulk and strength shown in columns 2 and 3 are the bulk and strength before denaturation.

The proof gallons shown in column 4 are calculated on the bulk gallons before denaturation at the strength shown in column 3.

560.

Rules for the export of alcoholic medicinal preparations manufactured by Messrs. Smith, Stanistreet & Co., at their bonded laboratory at Entally direct from bond.

1. Tinctures, etc., containing alcohol can be removed from the pharmaceutical laboratory to the Customs warehouse for export by sea under a bond for the payment of excise duty.

2. Such bond may be either a general or a special bond.

3. The Collector of Excise, Calcutta, shall sign the bond on behalf of the Secretary of State as party to the instrument.

4. The Collector shall then intimate the fact of the execution of the bond of the Excise Officer in charge of the pharmaceutical laboratory, and that officer shall, after the particulars thereof have been entered in the prescribed bond register, issue the tinctures, etc., as if duty had been paid.

5. No tinctures, etc., shall be issued until the amount of spirit contained therein and duty chargeable thereon have been ascertained by the officer in charge. For ascertaining the amount of proof spirit contained in the preparations, the officer will be guided by paragraph 6, section A of the rules prescribed for the manufacture of tinctures and other medicinal preparations.

EXCISE.**Distilleries and warehouses.**

6. (1) A pass, in triplicate, shall be prepared by the officer in charge when tinctures, etc., are issued under Rule 4.

(2) One copy of the pass shall be delivered to the exporter, the second shall be forwarded to the Collector of Customs, Calcutta, and the third shall be retained for record.

7. (1) The name of the tinctures, etc., must be stated on a label affixed to each bottle, canister, jar, drum or other vessel, and every case must bear marks showing clearly the name of the pharmaceutical laboratory and the distinctive number of the bottle or other vessel.

(2) Each bottle, canister, jar, drum or other vessel shall be sealed by the officer, and a distinct impression of the seal shall be affixed on the pass forwarded to the Collector of Customs under Rule 6 (2).

8. The bond shall not be discharged until a certificate of shipment is received from the Collector of Customs.

In communicating with the Collector of Customs please quote their letter No. 3986, dated the 5th July 1911.

561.

Conditions under which Messrs. D. Waldie & Co., and others are supplied with ganja for the preparation of Cannabis Indica.

Messrs. D. Waldie & Co. will be permitted for the present to obtain ganja at the concession rate of duty (Rs. 5 per seer) from the Hooghly, Serampore or Calcutta ganja warehouses. The ganja on receipt by the Company from the ganja golas will be taken under the usual pass direct to their pharmaceutical workshop at the Konnagar Distillery, which is under the direct supervision of the Distillery Superintendent. The Superintendent will keep a note of the quantity of ganja brought in and its ingress and egress will be controlled by him. The operations in connection with the preparation of the extract will be conducted under his supervision and as soon as the extract is made, he will find out how much ganja has been used and how much extract has been obtained therefrom, and keep a running account of both. A copy of these accounts will be sent to the Deputy Commissioner each month for examination.

EXCISE.**Distilleries and warehouses.****562.**

Conditions under which Messrs. Bathgate & Co., Calcutta, obtained permission to have ganja from the ganja golas in Calcutta for medicinal purposes.

1. The ganja to be ground and placed in percolator together with the requisite amount of spirit, in the presence of an Excise officer.

2. Accounts to be kept showing the receipts of ganja and the amount of extract obtained therefrom.

3. These accounts to be open to inspection by the Excise officer during the ordinary hours of business.

4. The company will render to the Deputy Commissioner of Excise and Salt (Technical), each month for examination an account showing how much ganja has been used and how much extract has been obtained therefrom, so as to enable that officer to judge whether the extracts made are in proportion to the drug supplied.

Conditions under which medical opium is supplied from the Ghazipur Factory.

1. Applications for the supply of medical opium should be sent to Commissioner of Excise office through the Superintendent of Excise Revenue, Calcutta, which will be forwarded to the Opium Agent, Benares, with his recommendation.

2. The stock in hand on the date of application should be stated, and the quantity of opium applied for should not be more than sufficient for six months' manufacture.

3. The purposes for which the opium is required should be specified in the application.

4. An intimation of the despatch of each consignment should be sent by the Factory Superintendent to the Superintendent of Excise Revenue, Calcutta, who should make arrangements for its examination on arrival by a responsible officer not below the rank of an Inspector of Excise.

5. A complete record should be maintained of the quantity of opium used for each preparation with the amount of each product manufactured and its opium content which will be periodically examined by the Deputy Commissioner of Excise.

EXCISE.**Distilleries and warehouses.**

6. Immediately the consignment has been examined by the officer referred to in condition (4) above the whole of it shall be medicated in the presence of that officer who shall witness—

(a) *in the case of liquid extracts or tinctures*—the beginning of the panning in the evaporators or the addition of the solvent in the percolators.

(b) *in the case of dry mixtures*—the thorough admixture of the opium with other drugs.

7. No medical opium shall under any circumstances be sold or leave the premises of the person to whom it has been issued otherwise than as part of a manufactured medicinal preparation and no medical opium shall be used for purposes other than those specified in the application.

8. Firms to whom medical opium is supplied must clearly understand that they are not to receive in any way a monopoly of such supply, that is to say, that it will be open to Government to extend the same arrangement to other firms of repute, should such a course appear to be at any time desirable.

9. The limit of the amount of medical opium to be supplied to a private firm in any one year commencing from the 1st April of that year will be fixed at 400 pounds, and individual indents must be for not less than 10 pounds or more than 100 pounds at a time, except in case of special urgency.

10. The price of medical opium sold in India is fixed at Rs. 10 a pound.

11. The price of opium powder free of moisture sold in India is fixed at Rs. 20 a pound.

563.

Instructions for the regulation of use of rectified spirit for manufacture of medicines or for use in scientific or industrial purposes in Bengal, on payment of duty at Rs. 5 per proof gallon.

Any *bona fide* manufacturer of medicines in bulk, whether allopathic, homeopathic, kabiraji or hakimi, or any person requiring spirit for any *bona fide* scientific or industrial purpose will be entitled to obtain spirit on payment of duty of

EXCISE.**Distilleries and warehouses.**

Rs. 5 per L. P. gallon from any distillery or bonded spirit warehouse in Bengal and to use it solely for the manufacture of medicines in bulk, or for scientific or other industrial purpose on the following conditions:—

(1) A person requiring spirit for manufacture of medicines in bulk, or for any scientific or industrial purpose shall apply to the Collector of Excise of the district for permission to get spirit at the reduced rate of duty. The applicant shall state definitely the different varieties of medicines that he wishes to manufacture with the spirit, and whether he intends to manufacture them for sale in bulk to wholesale or retail dealers in medicines, or to dispensaries. If the application be for use of spirit for some industrial or scientific purpose, full details of the purpose for which the spirit would be required shall be stated.

(2) No such application will be entertained unless the applicant for the manufacture of medicines in bulk is likely to use not less than 100 and not more than 250 proof gallons of spirit per month, and unless the applicant requiring spirit for a scientific or industrial purpose, is likely to use not less than 50 proof gallons of spirit per month. A manufacturer of medicines using more than 250 L. P. gallons of spirit per month shall abide by the rules laid down for the manufacture of tinctures, absolute alcohol and other medicinal preparations in a bonded laboratory supervised by such Excise staff as the Commissioner of Excise will direct.

(3) On receipt of such application, the Superintendent of Excise of the district will make an enquiry and satisfy himself whether the application is *bona fide*, and whether the applicant is a fit and proper person to whom the permission may be granted. He will thereupon submit a report to the Collector, and the Collector can then grant the applicant a special permit to obtain spirit at a duty of Rs. 5 per proof gallon from a distillery or bonded spirit warehouse in Bengal.

(4) The spirit so obtained will be conveyed under the usual pass to the premises of the applicant, and will be there stored in casks, vats or other approved receptacles which shall be kept under a special lock and key of the applicant or a manager appointed by him and the Collector. The applicant or his manager will have to gauge and prove the spirit on

EXCISE.**Distilleries and warehouses.**

receipt in the premises, and note the strength and bulk quantity received in the pass, and in a register which will be kept by him for the purpose. He will be bound to report immediately to the Superintendent of Excise if there is any difference between the quantity of spirit issued from the distillery or warehouse and that received by him.

(5) The stock of spirit must be kept in a secure place by the applicant or his manager.

(6) All issues of spirit for manufacture of medicines or for a scientific or industrial purpose will be made by the applicant or his manager or some other duly approved officer, and all operations with such spirit will be conducted under the personal supervision of the officer concerned. After each day's issues are over, the officer concerned will personally enter in an account book the quantity of spirit taken out and the purpose for which it has been used.

(7) The officer in charge of the distillery or warehouse from which the spirit is issued will keep a note of the quantity of spirit taken therefrom in his register, and specify the same in return No. 78. He will also check the pass on its return to him and note whether the full quantity has been acknowledged by the permit-holder. If not, the matter should be reported to the Superintendent of Excise for necessary action.

(8) An account in Form I below is to be kept by each such applicant showing the receipts of spirit and its issue for preparations of medicines or for scientific or industrial purpose, and the balance in stock from day to day. Manufacturers of medicines will be required to keep accounts in Forms II and III as well.

(9) Copies of the accounts mentioned above shall be submitted monthly to the Superintendent of Excise.

(10) Any person, to whom the permission referred to above is granted, shall always give full facility (to inspect his premises and to check the accounts and the stock of spirit) to an Excise Officer authorized by the Collector or Superintendent of Excise. He shall also execute a bond of Rs. 4,000 for proper and honest conduct, and for the *bona fide* use of the spirit solely for the purpose for which it is obtained.

FORM I.

Account of spirit received and taken out :

Date of receipt.	Whence received.	No. of packages and date.	Balance in hand.	Quantity received.	Total bulk, L. P.	Date of issue.	Quantity issued, bulk, L. P.	Balance bulk, L. P.	Purpose for which it is used.	Remarks column.	Initials.

FORM II.

Account of spirit used for making tinctures, etc., for the

Date when spirit taken from vessel.	Quantity of spirit taken from vessel.		Spirit used for the manufacture of—	Gallons.		Initials.
	Bulk.	Proof gallons.		Bulk.	Proof.	
1-6-1921	50	Spirit Ether Nit. Tinct. Scillæ Tinct. Gentian Co.	6 20 38	8 28 45.2	
				78.2		
				Wastage		1.8

EXCISE.**Drugs.****564.**

Supplementary instructions for the regulation of use of rectified spirit for manufacture of medicines or for use in scientific or industrial purposes in Bengal, on payment of duty of Rs. 5 per proof gallon.

Purchasers of absolute alcohol from bonded laboratories should be required to mention in their applications, the purpose for which it is needed and in any case in which it is not required for medicinal purposes a reference should be made to the Commissioner of Excise, Bengal, and his sanction obtained prior to its issue. Absolute alcohol required for medicinal or scientific purposes may be issued at the reduced rate of duty (Rs. 5 per L. P. gallon).

Drugs.

**Regulations made by the Home Office under the Dangerous-
Drugs Act, 1920.**

565.

India, Com., No. 6299, of 29-11-1922.

I am directed to forward, for information and such action as may be considered necessary, a copy of a letter from the India Office, No. I. & O. 3174-22, dated the 26th October 1922, and enclosures, on the above subject.

2. Copies of the Dangerous Drugs Act, 1920, are not available.

Letter No. I. & O. 3174-22, dated the 26th October 1922, from the Assistant Secretary, India Office, Industries and Overseas Department, to the Secretary to the Government of India, Finance Department.

I forward, for information, copy of the following papers on the above subject. Copy of the regulations* made on the 20th May 1921, which are now amended, is also enclosed.

* The amendments necessitated by these Regulations in the Bengal Excise Manual were made by Bengal Government Notifications Nos. 526 and 527T.—A. I., of the 28th May 1923.

EXCISE.**Drugs.**

Letter No. 423,410-16, dated the 20th October 1922, from Home Office, London.

I am directed by Mr. Secretary Shortt to transmit to you, herewith, for the information of the Viscount Peel, copies of regulations, dated the 2nd instant, amending the regulations made on the 20th May 1921, under sections 3 and 7 of the Dangerous Drugs Act, 1920.

The object of these amending regulations is to correct certain defects which have been shown to exist in the original regulations of 20th May 1921, thus:—

(1) The persons authorized to give prescriptions for dangerous drugs may no longer prescribe *for themselves*.

This regulation, which has the concurrence of the General Medical Council, is made because several cases have recently come to the Secretary of State's notice in which medical men who were victims of the drug habit procured considerable quantities of cocaine and morphia by giving prescriptions made out to themselves. It will not of course in any way affect a doctor's existing powers of procuring the drugs for use in the practice of his profession.

(2) It is made an offence to attempt to obtain the drugs to which the Act applies. It is intended to deal with the case of a person who tries to obtain drugs from a chemist by misrepresentation even though the chemist discovers the fraud before actually parting with the drugs.

(3) Persons dealing in the drugs are required to preserve for two years all prescriptions, records, etc., which the Act and regulations direct them to keep.

Statutory Rules and Orders, 1922, No. 1086.

Dangerous Drugs.

The Raw Opium Regulations, 1922, dated the 2nd October 1922, made by the Secretary of State under section 3 of the Dangerous Drugs Act, 1920 (10 and 11 Geo. 5, c. 46), for controlling and restricting the possession, sale and distribution of raw opium.

In pursuance of section 3 of the Dangerous Drugs Act, 1920, I hereby make the following regulations amending the regulations made under that section on the 20th May, 1921, (a) hereinafter referred to as the Principal Regulations:—

1. Regulation 3 of the Principal Regulations shall be amended and shall take effect as if the words "or attempt to obtain possession of" were inserted after the phrase "no person shall be in possession of".

2. The registers required to be kept in pursuance of the Principal Regulations shall be preserved for not less than two years from the date of the last entry in the register.

EXCISE.**Drugs.**

3. These regulations may be referred to as the *Raw Opium Regulations, 1922*, and the Principal Regulations may be referred to as the *Raw Opium Regulations, 1921*.

E. SHORTT,

*One of His Majesty's Principal
Secretaries of State.*

HOME OFFICE, WHITE HALL:

The 2nd October 1922.

Statutory Rules and Orders, 1922, No. 1087.**Dangerous Drugs.**

The Dangerous Drugs Regulations, 1922, dated the 2nd October 1922, made by the Secretary of State under section 7 of the Dangerous Drugs Act, 1920 (10 and 11 Geo. 5, c. 46), for controlling the manufacture, sale, possession and distribution of dangerous drugs.

In pursuance of section 7 of the Dangerous Drugs Act, 1920, I hereby make the following regulations amending the regulations made under that section on the 20th May 1921, (a) hereinafter referred to as the Principal Regulations:—

1. Regulation 3 of the Principal Regulations shall be amended and shall take effect as if at the end of the first paragraph were inserted the sentence "The prescription shall not be given for the use of the prescriber himself".

2. Regulation 7 of the Principal Regulations shall be amended and shall take effect as if the words "or attempt to obtain possession of" were inserted after the words "No person shall be in possession of".

3. Prescriptions, records, registers, or other documents required to be retained or kept in pursuance of the Principal Regulations or of any order made under those Regulations shall be preserved for not less than two years from the date of the prescription or document or the last entry in the record or register, as the case may be.

4. These Regulations may be referred to as the *Dangerous Drugs Regulations, 1922*, and the Principal Regulations may be referred to as the *Dangerous Drugs Regulations, 1921*.

E. SHORTT,

*One of His Majesty's Principal
Secretaries of State.*

HOME OFFICE, WHITE HALL:

The 2nd October 1922.

EXCISE.**Drugs.****Statutory Rules and Orders, 1921, No. 864.****Dangerous Drugs.**

Regulations, dated the 20th May 1921, made by the Secretary of State under section 3 of the Dangerous Drugs Act, 1920 (10 and 11 Geo. 5, c. 46) for controlling and restricting the possession, sale and distribution of raw opium.

In pursuance of section 3 of the Dangerous Drugs Act, 1920, I hereby make the following Regulations:—

Sale and Distribution.

1. No person shall supply or procure, or offer to supply or procure, raw opium to or for any person whether in the United Kingdom or elsewhere, or shall advertise raw opium for sale—

- (a) unless he is licensed by the Secretary of State or is authorized by these Regulations or by any authority granted by the Secretary of State to supply raw opium, or unless he is licensed by the Secretary of State to import or export raw opium, or
- (b) otherwise than in accordance with the terms and conditions of such license or authority.

2. No person shall supply or procure, or offer to supply or procure, raw opium to or for any person who is not licensed or otherwise authorized to be in possession of raw opium nor to any person so licensed or authorized except in accordance with the terms and conditions of such license or authority.

Possession.

3. No person shall be in possession of raw opium unless—

- (a) he is licensed to import or export raw opium, or
- (b) he is licensed or otherwise authorized to supply raw opium, or
- (c) he is otherwise licensed by the Secretary of State or authorized by these Regulations or by any authority granted by the Secretary of State to be in possession of raw opium.

Records.

4. Every person who supplies raw opium shall comply with the following provisions:—

- (a) he shall enter or cause to be entered in a register kept for the sole purpose all supplies of raw opium purchased or otherwise obtained by him, and all dealings in raw opium effected by him (including sales or supplies to persons outside the United Kingdom) in the form and containing the particulars shown in the schedule to these Regulations;

EXCISE.**Drugs.**

- (b) he shall make the entry with respect to any raw opium purchased or otherwise obtained by him on the day on which it is received and with respect to any sale or supply by him of raw opium on the day on which the transaction is effected; or where that is not reasonably convenient on the day following the day on which the raw opium is received or the transaction is effected;
- (c) where he carries on business at more than one set of premises he shall keep a separate register in respect of each set of premises;
- (d) he shall keep the register in some part of the premises to which it relates so that it shall at all times be available for inspection in accordance with the provisions of the Act;
- (e) he shall not cancel, obliterate, or alter any entry in the register or make therein any entry which is untrue in any particular. Any mistake in an entry may be corrected by a marginal note or a foot-note giving the correct particulars and dated.

General authorizations.

5. Any duly qualified medical practitioner, or any person lawfully keeping open shop for the retailing of poisons in accordance with the provisions of the Pharmacy Act, 1868, (a) as amended by the Poisons and Pharmacy Act, 1908, (b) or any person employed or engaged in dispensing medicines at any public hospital or other public institution being a person duly registered under the Pharmacy Act, 1868, as amended by the Poisons and Pharmacy Act, 1908, or any registered veterinary surgeon or any person in charge of a laboratory for purposes of research or instruction attached to any University, University College, public hospital or other institution approved by the Secretary of State for the purpose or any person appointed by a local authority with the approval of the Minister of Health as an analyst for the purposes of the Sale of Food and Drugs Act, 1875 to 1907, is hereby authorised so far as is necessary for the practice of his profession or employment in such capacity to be in possession of, and supply, raw opium, but subject always to the provisions of the foregoing regulations.

6. In the event of any person authorized by these regulations or by any authority granted by the Secretary of State to be in possession of or supply, raw opium being convicted of an offence against the Act or an offence under the enactments relating to the Customs as applied by the Act the Secretary of State may by notice in the *London, Edinburgh or Dublin Gazette* withdraw the authorization aforesaid in respect of such person if in the opinion of the Secretary of State such person cannot properly be allowed to be in possession of, or supply, raw opium.

Delivery to messengers.

7. No person shall deliver any raw opium to any person not licensed or otherwise authorized to be in possession of raw opium who purports

EXCISE.**Drugs.**

to be sent by or on behalf of a person so licensed or authorised unless such person produces an authority in writing, signed by the person so licensed or authorized, to receive the raw opium on his behalf and unless the person supplying the raw opium is satisfied that the authority is genuine.

Meaning of possession.

8. Raw opium in the order of disposition of any person shall, for the purpose of these Regulations, be deemed to be in his possession.

Application to Ireland.

9. In the application of these Regulations to Ireland a reference to the Poisons (Ireland) Act, 1870, (a) the Pharmacy (Ireland) Act, 1875, (b) and the Pharmacy (Ireland) Act, 1875, (Amendment) Act, 1890, (c) shall be substituted for any reference to the Pharmacy Act, 1868.

Commencement.

10. These Regulations shall come into force on the 1st day of September 1921.

EDWARD SHORTT,

*One of His Majesty's Principal
Secretaries of State.*

HOME OFFICE, WHITE HALL :

The 20th May 1921.

SCHEDULE.**Raw opium.**

(a) *Record of raw opium purchased or otherwise obtained.*

Date on which supply received.	Name of person, body or firm from whom obtained.	Address of person, body or firm from whom obtained.	Amount obtained.	Form in which obtained, i.e., raw, powdered or granulated.

(a) 33—4 V. c. 26.

(b) 38—9 V. c. 57.

(c) 53—4 V. c. 48.

EXCISE.**Drugs.***(b) Record of raw opium sold or supplied.*

Date on which the transaction was effected.	Name of person body or firm to whom sold or supplied.	Address of person, body or firm to whom sold or supplied.	Authority of person body or firm to be in possession of raw opium.	Amount sold or supplied.	Form in which sold or supplied, i.e., raw, powdered or granulated.

Statutory Rules and Orders, 1921, No. 865.**Dangerous Drugs.**

Regulations, dated the 28th May 1921, made by the Secretary of State under section 7 of the Dangerous Drugs Act, 1920, (10 and 11 Geo. 6, c. 46), for controlling the manufacture, sale, possession and distribution of morphine, cocaine, ecgonine and diamorphine (commonly known as heroin) and their respective salts, and medicinal opium, and preparations and substances containing not less than one-fifth per cent. of morphine or one-tenth per cent. of cocaine, ecgonine or diamorphine.

In pursuance of section 7 of the Dangerous Drugs Act, 1920, I hereby make the following Regulations:—

Application.

1. The drugs to which these Regulations apply are morphine, cocaine, ecgonine and diamorphine (commonly known as heroin), and their respective salts, and medicinal opium, and any preparation, admixture, extract or other substance containing not less than one-fifth per cent. or morphine or one-tenth per cent. of cocaine, ecgonine or diamorphine.

For the purpose of the foregoing provision, the percentage in the case of morphine shall be calculated as in respect of anhydrous morphine.

Manufacture.

2. No person shall manufacture or carry on any process in the manufacture of morphine, cocaine, ecgonine or diamorphine, or their respective salts or medicinal opium—

- (a) unless he is licensed by the Secretary of State or is authorised by these Regulations or by any authority granted by the Secretary of State to do so,
- (b) except on premises licensed for the purpose by the Secretary of State,
- (c) otherwise than in accordance with the terms and conditions of such license or authority.

EXCISE.**Drugs.***Sale and distribution.*

3. No person shall supply or procure or offer to supply or procure any of the drugs to or for any person whether in the United Kingdom or elsewhere or shall advertise any of the drugs for sale—

- (a) unless he is licensed by the Secretary of State or is authorized by these Regulations or by any authority granted by the Secretary of State to supply the drug or unless he is licensed by the Secretary of State to import or export the drug or unless he is licensed or otherwise authorized to manufacture the drug, or
- (b) otherwise than in accordance with the terms and conditions of such license or authority.

4. Except when the drugs are lawfully dispensed in pursuance of a prescription given by a duly qualified medical practitioner, registered dentist or registered veterinary surgeon, or are supplied by a duly qualified medical practitioner or registered veterinary surgeon who dispenses his own medicines, in accordance with the conditions hereinafter specified, no person shall supply or procure or offer to supply or procure any of the drugs to or for any person in the United Kingdom who is not licensed or otherwise authorized to be in possession of the drug nor to any person so licensed or except in accordance with the terms and conditions of such license or authority:

Provided that administration of the drugs by or under the direct personal supervision of a duly qualified medical practitioner, or by or under the direct personal supervision of a registered dentist in dental treatment, or by or under the direct personal supervision of a registered veterinary surgeon in the treatment of any animal, shall not be deemed to be supplying the drug within the meaning of this and the following Regulations.

Conditions as to the giving and dispensing of prescriptions.

5. A prescription for the supply of the drugs must comply with the following conditions:—

The prescription must be in writing, must be dated and signed by the medical practitioner, registered dentist or registered veterinary surgeon, as the case may be, with his full name and address, and must specify the name and address of the person for whose use the prescription is given, and the total amount of the drug to be supplied on the prescription, except that in case of prescriptions issued for national health insurance purposes on the form provided by the Insurance Committee the medical practitioner's address need not be marked on the prescription.

A prescription shall only be given by a registered dentist for the purposes of dental treatment and shall be marked "For local dental treatment only".

EXCISE.**Drugs.**

A prescription shall only be given by a registered veterinary surgeon for the purposes of treatment of animals and shall be marked "For animal treatment only".

The Secretary of State may prescribe and issue a form hereinafter referred to as the "official form" for use in giving prescriptions for the drugs, and in that case a prescription for any of the drugs shall only be given on an official form or in the case of prescriptions issued for national health insurance purposes on the form provided by the Insurance Committee, provided that in a case of emergency when the person giving the prescription has not the official form available, the prescription may be given without using the official form, but in that case shall be marked with the words "Official Form not available" or similar words.

A medical practitioner, registered dentist or registered veterinary surgeon shall not give any prescription for the supply of any of the drugs otherwise than in accordance with the foregoing conditions.

A medical practitioner who dispenses any medicines to which these Regulations apply shall enter particulars thereof in his day book or in the register hereinafter specified.

6. The following conditions shall be observed by persons dispensing prescriptions for the drugs:—

- (a) If an official form is prescribed and issued by the Secretary of State in pursuance of the foregoing Regulation, a prescription for any of the drugs shall only be dispensed if the prescription is on one of those forms or on the form provided for national health insurance purposes by the Insurance Committee, or in the case of an emergency prescription given under the conditions specified in the foregoing Regulation, if the person dispensing the prescription is acquainted with the signature of the medical practitioner, registered dentist, or registered veterinary surgeon by whom the prescription purports to be given, or is acquainted with the person for whose use the prescription is given and has no reason to suppose that the prescription is not genuine.
- (b) The drugs shall not be supplied more than once on the same prescription. Provided that, if the prescription so directs, the drugs may be supplied on more than one but not exceeding three occasions, as directed in the prescription, at intervals to be specified in the prescription.
- (c) The prescription shall be marked with the date on which it is dispensed, and shall be retained by the person, firm, or body corporate by whom the prescription is dispensed, and (unless issued for national health insurance purposes on the form provided by the Insurance Committee) shall be kept on the premises where it is dispensed and shall be available for inspection.

EXCISE.**Drugs.***Possession.*

7. No person shall be in possession of any of the drugs unless—

- (a) he is licensed to import or export the drug, or
- (b) he is licensed or otherwise authorised to manufacture or supply the drug, or
- (c) he is otherwise licensed by the Secretary of State or authorised by these Regulations or by any authority granted by the Secretary of State to be in possession of the drug, or
- (d) he proves that the drug was supplied for his use by a duly qualified medical practitioner or registered veterinary surgeon or on and in accordance with such a prescription as aforesaid.

Marking of packages or bottles.

8. (i) No person shall supply any morphine, cocaine, ecgonine, diamorphine or their respective salts or any medicinal opium unless the package or bottle containing it is plainly marked with the amount of the drug in the package or bottle.

(ii) No person shall supply any preparation, admixture, extract, or other substance containing any of these last-mentioned drugs and coming within these Regulations unless the package or bottle is plainly marked—

- (a) in the case of a powder, solution, or ointment, with the total amount thereof in the package or bottle and the percentage of the drug in the powder, solution, or ointment;
- (b) in the case of tablets or other articles with the amount of the drug in each article and the number of articles in the package or bottle.

This Regulation shall not apply to any preparation dispensed by a duly qualified medical practitioner or on the prescription of a duly qualified medical practitioner.

Records.

9. Every person who supplies any of the drugs shall comply with the following provisions :—

- (a) he shall enter or cause to be entered in a register kept for the sole purpose all supplies of the drug purchased or otherwise obtained by him and all dealings in the drug effected by him (including sales or supplies to persons outside the United Kingdom) in the form and containing the particulars shown in Schedule I to these Regulations;
- (b) separate registers or separate parts of the register shall be used for (a) cocaine and ecgonine and substances containing them,

EXCISE.**Drugs.**

- (b) diamorphine and substances containing it, (c) diamorphine and substances containing it and (d) medical opium; provided that with the approval of the Secretary of State separate registers may be kept for separate departments of a business;
- (c) he shall make the entry with respect to any of the drugs purchased or otherwise obtained by him on the day on which the drug is received and with respect to any sale or supply by him of the drug on the day on which the transaction is effected; or where that is not reasonably convenient on the day following the day on which the drug is received or the transaction is effected;
- (d) where he carries on business at more than one set of premises he shall keep a separate register or registers in respect of each set of premises;
- (e) he shall keep the register or registers in some part of the premises to which it relates, so that it shall at all times be available for inspection in accordance with the provisions of the Act;
- (f) he shall not cancel, obliterate, or alter any entry in the register or make therein any entry which is untrue in any particular. Any mistake in an entry may be corrected by a marginal note or footnote giving the correct particulars and dated;
- (g) he shall furnish to the Secretary of State or to any person authorized by any order of the Secretary of State for the purpose all information in regard to any purchases by him of the drugs, all stocks held by him of the drugs, and all transactions effected by him in the drugs, as may be required by the Secretary of State for the purpose of seeing that the provisions of the Act are observed.

A duly qualified medical practitioner who records in a day book particulars of any of the drugs supplied by him to any patient, together with the name and address of the patient and date of the supply, may, in lieu of keeping the register required by this Regulation of drugs sold or supplied by him, enter separately for each of the drugs in a book to be kept for the purpose references under the appropriate dates to the records in the day book of any supply of the drug. A person lawfully keeping open shop for the retailing of poisons in accordance with the provisions of the Pharmacy Act, 1868, (a) as amended by the Poisons and Pharmacy Act, 1908, (b) may in lieu of keeping the register required by this Regulation of drugs sold or supplied by him enter separately for each of the drugs in a book to be kept for the purpose references under the appropriate dates to the entries in the "Poisons Book" or "Prescription Book" kept by him in pursuance of section 17 of the Pharmacy Act, 1868, relating to any supply of the drugs: Provided that all such books shall at all times be available for inspection in accordance with the provisions of the Act.

EXCISE.**Drugs.***General authorizations.*

10. Any person lawfully keeping open shop for the retailing of poisons in accordance with the provisions of the Pharmacy Act, 1868, as amended by the Poisons and Pharmacy Act, 1908, is hereby authorized—

- (a) to manufacture at the shop in the ordinary course of his retail business any preparation, admixture or extract of any of the drugs;
- (b) to carry on at the shop the business of retailing, dispensing or compounding the drugs, but subject always to the provisions of these Regulations.

In the event of any such person being convicted of an offence against the Act or of an offence under the enactments relating to the Customs as applied by the Act, the Secretary of State may by notice in the *London, Edinburgh or Dublin Gazette* withdraw the authorization aforesaid, if, in the opinion of the Secretary of State, such person cannot properly be allowed to carry on the business of manufacturing or selling or distributing, as the case may be, any such drug: Provided that the Secretary of State shall, before withdrawing the authorization in the case of any such person, consult the Council of the Pharmaceutical Society of Great Britain.

11. Any duly qualified medical practitioner, or any registered dentist or any registered veterinary surgeon or any person employed or engaged in dispensing medicines at any public hospital or other public institution being a person duly registered under the Pharmacy Act, 1868, as amended by the Poisons and Pharmacy Act, 1908, or any person in charge of a laboratory for purposes of research or instruction attached to any University, University College, public hospital or other institution approved by the Secretary of State for the purpose, or any person appointed by a local authority with the approval of the Minister of Health as an analyst for the purposes of the Sale of Food and Drugs Act, 1875 to 1907, is hereby authorized so far as is necessary for the practice of his profession or employment in such capacity to be in possession of and supply the drugs.

12. In the event of any person authorized by these Regulations or by any authority granted by the Secretary of State to manufacture, supply, or be in possession of the drugs, or any of them, being convicted of any offence against the Act or of an offence under the enactments relating to the Customs as applied by the Act, the Secretary of State may by notice in the *London, Edinburgh or Dublin Gazette* withdraw the authorization in respect of such person, if, in the opinion of the Secretary of State, such person cannot properly be allowed to manufacture, supply, or be in possession of, any such drug.

Delivery to messengers.

13. No person shall deliver any of the drugs to any person not licensed or otherwise authorized to be in possession of the drugs who purports

EXCISE.**Drugs.**

to be sent by or on behalf of a person so licensed or authorized unless such person produces an authority in writing, signed by the person so licensed or authorized, to receive the drug on his behalf and unless the person supplying the drug is satisfied that the authority is genuine. This Regulation shall not be deemed to apply to medicines dispensed in pursuance of the foregoing Regulations.

Meaning of "Possession".

14. Any of the drugs in the order or disposition of any person shall be deemed to be in his possession.

Ships.

15. In the case of a ship not carrying as part of her complement a duly qualified medical practitioner, the master of the ship shall be deemed to be a person authorized to be in possession of the drugs so far as is necessary to comply with the requirements of the Merchant Shipping Acts, and it shall also be lawful for him, subject to any conditions prescribed by the Secretary of State, to administer and supply the drugs to any member of the crew in accordance with instructions prepared or sanctioned by the Board of Trade. The keeping of a record of the use of the drugs in the official log in accordance with the provisions of the Merchant Shipping Acts shall be deemed to be compliance with the requirements of these Regulations as to the keeping of records.

Hospitals.

16. The Secretary of State may exempt from the operation of these Regulations any hospital or other public institution subject to the observance of such conditions as he may by order prescribe.

Preparations exempted from the Regulations.

17. These Regulations shall not apply in respect of the preparations named in Schedule II to these Regulations nor to any of the drugs when denatured in a manner approved by the Secretary of State. The Secretary of State may from time to time by order add any other preparation to the schedule or remove any preparation from the schedule.

Application to Ireland.

18. In the application of these Regulations to Ireland—

- (a) a reference to the Poisons (Ireland) Act, 1870, (a) the Pharmacy (Ireland) Act, 1875 (b), and the Pharmacy (Ireland) Act, 1875 (Amendment) Act, 1890 (c), shall be substituted for any reference to the Pharmacy Act, 1868, and
- (b) a reference to the Pharmaceutical Society of Ireland shall be substituted for the reference to the Pharmaceutical Society of Great Britain.

EXCISE.**Drugs.***Commencement.*

19. These Regulations shall come into force on the 1st day of September 1921.

EDWARD SHORTT,

*One of His Majesty's Principal
Secretaries of State.*

HOME OFFICE, WHITE HALL:

The 20th May 1921.

SCHEDULE I.

(a) *Record of Morphine, etc., Diamorphine (Heroin), etc., Cocaine, etc., Medicinal Opium purchased or otherwise obtained.*

Date on which supply received.	Name of person, body or firm from whom obtained.	Address of person, body or firm from whom obtained.	Amount obtained.	Form in which obtained.

(b) *Record of Morphine, etc., Diamorphine (Heroin), etc., Cocaine, etc., Medicinal Opium, sold or supplied.*

Date on which the transaction was effected.	Name of person, body or firm to whom sold or supplied.	Address of person, body or firm to whom sold or supplied.	Authority or person, body or firm to be in possession of the drug.	Amount sold or supplied.	Form in which sold or supplied.	When sale is on a prescription specify the ingredients of the prescription.

SCHEDULE II.

Cereoli I' oformi et Morphinæ, B. P. C.	Pil. Hydrarg. c. Oret et Opii, B. P. C.
Enp. Opii, B. P., 1898.	Pulv. Cretæ Aromat. c. Opio, B. P.
Lin. Opii, B. P.	„ Ipecac Co., B. P. (Dove's Powder).
„ Opii Ammon, B. P. C.	„ Kino Co., B. P.
Pasta Arsenicalis, B. P. C.	Suppos. Plumbi Co., B. P.
Pil. Hydrarg. c. Opio, B. P. C.	Tablettæ Plumbi c. Opio, B. P. C.
„ Ipecac c. Scilla, B. P. C.	Ung. Gallæ c. Opio, B. P. (Gall and Opium Ointment).
„ Plumbi. c. Opio, B. P.	
„ Digitalis et Opii Co., B. P. C.	Ung. Gallæ Co., B. P. C.

NOTE.—The amendments necessitated by these Regulations in the relevant rules in the Bengal Excise Manual were made by the Government of Bengal Notifications Nos. 526 and 527 T.—A. I., dated the 23th May 1923.

EXCISE.**Drugs.****Traffic in drugs and their seizure.****566.***India, Fin. (Customs), No. 77 Excise, of 24-4-1923.*

I am directed to forward a copy of letter from the Secretary-General, League of Nations, Geneva, No. C. L. 23. 1923. XI, dated the 16th March 1923, on the above subject, and to request that, with the permission of His Excellency the Governor acting with his Ministers, the Government of India may be favoured with the views of the Government of Bengal, regarding recommendation No. 8 of the Advisory Committee on Traffic in Opium. I am to ask that a reply may be sent at as early a date as possible.

Letter No. C. L. 23. 1923. XI, dated Geneva, the 16th March 1923, from the Secretary-General, League of Nations.

I have the honour to enclose for your information a copy of a document containing the report and recommendations of the Advisory Committee on Traffic in Opium.

This report and its recommendations were approved by the Council at its recent meeting on 1st February and I was instructed to take all necessary steps in order that the recommendations might be carried out.

In pursuance of these instructions, I have the honour to draw the attention of the Government to the terms of recommendation No. 8, which reads as follows:—

That the Governments be asked to extend the arrangement for the mutual exchange of information in regard to seizures to include information in regard to the proceedings and movements of persons who are known to the authorities to be engaged in carrying on an illicit international traffic in the drugs.

As will be remembered, the resolution of the Council on the mutual exchange of information concerning seizures of drugs was communicated to all Governments in my letter C. L. 120 of 22nd October, 1922. A preliminary list of departments authorized in each country to receive information on this subject has also been communicated to all Governments. I should be very grateful, therefore, to be informed at as early a date as possible whether your Government feels disposed to adopt this resolution and to put it into force.

567.*Ben., A. and I., No. 674T.—A.I., of 7-6-1923, to India, Fin.*

I am directed to refer to Mr. Ansorge's letter No. 77-Excise, dated the 24th April 1923, and to say that the Local

EXCISE.

Drugs.

Government agree in the recommendation No. 8 of the Advisory Committee of the League of Nations on Traffic in Opium suggesting that the Governments be asked to extend the arrangement for the mutual exchange of information in regard to seizures so as to include information in regard to the proceedings and movements of persons who are known to the authorities to be engaged in carrying on an illicit international traffic in the drugs. Information of the nature wanted is published in the provincial *Excise Intelligence Gazette* (sample copies enclosed) which contains information not only about persons carrying on an international traffic but also about smugglers operating in India and Burma. If the Government of India so desire, a periodical consolidated statement concerning illicit international traffic may be prepared from the gazette and submitted to them.

568.

India, Fin. (Customs), No. 421 of 16-2-1924; Ben., A. and I., Nos. 1017-18E., of 5-3-1924 to E. C. and Collr. of Customs.

With reference to the correspondence ending with your letter No. 674T.—A.I., dated the 7th June 1923, I am directed to say that the Government of India have accepted the recommendation of the Opium Advisory Committee that the arrangements for mutual exchange of information in regard to seizure should be extended to include information in regard to the proceedings and movements of persons engaged in carrying on an illicit international traffic in drugs. In urgent cases, that is to say, in cases where the despatch of information without loss of time will enable the authorities under any foreign or colonial Government to co-operate with the Indian Customs Department in detecting or preventing the commission of some offence which is known to have occurred or to be intended, the Collectors of Customs at the principal ports will supply the necessary information direct to the foreign or colonial Government concerned. In all other cases the information will be supplied by the Collectors to the Government of India who will pass it on to the India Office. I am accordingly to request that, if any particulars regarding seizure of drugs or illicit

Page 225, insert the following as Order No. 568A :—

**Geneva Dangerous Drugs Convention, 1925—Article 28—
Dangerous Drugs—Control of—Legislation regarding—.**

568A.

India, Fin., C. No. 27-E.O.—25, of 9-11-1926.

I am directed to invite your attention to my letter quoted above in which the Government of Bengal was invited to express its views in regard to certain suggestions concerning the delimitation of the spheres of the Central and Provincial Legislatures, respectively, in regard to matters connected with dangerous drugs. The proposal put forward in that letter was that the spheres should be defined as follows:—

Central.—(a) *External matters*, i.e., control of export and import (whether from and to British India, or from and to “India” was left open), in respect of all dangerous drugs.

(b) *Internal.*—The control of those drugs, the consumption of which for purposes other than medicinal is prohibited.

Provincial.—(a) *External.*—Nil.

(b) *Internal.*—The control of all drugs, the consumption of which for purposes other than medicinal is permitted, i.e., of raw opium and hemp, drugs, and also of “medicinal opium made from excise opium.”

2. This subject was discussed at the Excise Conference recently held at Simla. It was then explained that the object of the proposal was to secure to the Central Legislature the control of matters in regard to which the Government of India have undertaken International obligations, while leaving to the Provincial Legislatures the control of matters in regard to which there are no such obligations, but intimately affecting their finances. It was also pointed out that medicinal opium made from excise opium should obviously come under group *Central (b)* above and not under group *Provincial (b)*.

3. The Conference accepted the following proposals unanimously :—

- (i) There should be reserved to the *Central Legislature* legislation relating to the import or export (by land or sea) into or from British India, manufacture, and internal control generally of manufactured dangerous drugs (that is, drugs of which the use for purposes other than medicinal is prohibited) and coca leaves. This would enable uniform and adequate penalties (one of the Government's International obligations relates to the adequacy of penalties) to be imposed for offences relating to such drugs throughout British India.

Ample rule-making powers should be delegated to Local Governments to enable them to settle detail in a manner appropriate to local conditions and needs, and in particular they should be empowered to fix the maximum limits of possession.

The *Central Legislature* should also legislate in regard to matters relating to the export or import by land or sea from or into British India of drugs, of which the consumption for purposes other than medicinal is permitted *i.e.*, opium (other than medical opium) and the hemp drugs (*ganja*, *charas* and *bhang*).

- (ii) The *Provincial Legislature* should legislate in regard to the internal control of the drugs, of which the consumption for purposes other than medicinal is permitted, *i.e.*, opium (except medical opium) and the hemp drugs, (*ganja*, *charas* and *bhang*). That is to say, in regard to these the present position should be left unchanged.

4. I am directed to request that the Government of India may be informed, as soon as possible, whether the Government of Bengal accept these proposals.

5. I am directed to add that, as explained at the Conference, the whole subject of existing arrangements for the supply of opium, etc., to the Indian States by Provincial Governments will be examined, as soon as the Government of India have obtained the complete information—for which they have asked—in regard to these arrangements, and that if it were proposed to alter these arrangements in any way that

would prejudice the existing financial interests of any Provincial Government such a proposal would be a subject for negotiation between the Central Government and the Provincial Government affected.

Ben., A. & I., No. 511, of 25/26-1-1927.

I am directed to refer to the letter cited above and in reply to say that the Government of Bengal agree to the proposals, contained in paragraph 3 thereof, defining respective spheres of the Central and Provincial Legislatures in regard to matters connected with dangerous drugs.

Page 225, *insert* the following as Order No. 568B:—

Drugs. (Dangerous)—Export and Import by land.

Measures of control.

568B.

India, Fin., C. No. 239-1-E.O.—25, of 20-11-1926.

With reference to the letter quoted above, I am directed to forward, for information, a copy of this department notification No. 56 Customs, dated the 20th November 1926, on the subject indicated above.

2. It will be observed that a provision in respect of drugs imported into British India in transit to a place outside British India has been made in the notification, and that the control over exports to foreign territories with which there is a full land customs regime has also been left in the hands of Local Governments and Administrations, as on reconsideration the Government of India think such an arrangement will make for greater simplicity. It is not necessary to require the French and Portuguese territories to produce import certificates until France and Portugal have ratified the Dangerous Drugs Convention of 1925, as the supplies to these territories are already effectively controlled by agreement without this formality.

3. I am also directed to request that the Government of India may be furnished quarterly with a statement showing the exports allowed by land, and to express the hope that they will be consulted before a new trade is allowed to spring up in any of the dangerous drugs.

Page 225, insert the following as Order No. 568C :—

Drugs (Dangerous)—Export and Import—Measures of Control.

568C.

India, Fin., C. No. 19-239-E.O.—25, of 12-3-1927.

Copy forwarded to the Government of Bengal, Department of Agriculture and Industries, for information and necessary action.

Notification No. 19, dated the 12th March 1927, by the Government of India, Finance Department (Central Revenues.)

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878) and in supersession of the notification of the Government of India in the Finance Department (Central Revenues) No. 56-Customs, dated the 20th November 1926, the Governor-General in Council is pleased—

- (1) to prohibit the taking of coca leaves and prepared opium by land out of British India; and
- (2) to prohibit the taking by land out of British India of any of the goods specified in the annexed schedule, save under an export authorisation issued by a Local Government or Administration, or by an officer authorised in this behalf by a Local Government or Administration: Provided that no such authorisation is required in respect of drugs specified in items 2 to 7 of the schedule that are imported into British India in transit to a place outside British India, if the import authorisation covering their importation has been marked "In transit" by the authority that issued such import authorisation.

SCHEDULE.

1. Raw opium;
2. Medicinal opium;
3. Crude cocaine and ecgonine;
4. Morphine, diacetylmorphine, cocaine and their respective salts;
5. All preparations officinal and non-officinal (including the so-called anti-opium remedies) containing more than 0.2 per cent. of morphine or more than 0.1 per cent. of cocaine;

6. All preparations containing diacetylmorphine;
7. Galenical preparations (extract and tincture) of Indian hemp;
and
8. Indian hemp.

Explanations.—(1) The expression “coca leaves” and all the entries in the Schedule except “Indian hemp” shall be interpreted in accordance with the definitions contained in article 1 of the Geneva Dangerous Drugs Convention of 1925. The words “national pharmacopœia” in that article shall be interpreted to mean “British pharmacopœia.”

(2) “Indian hemp” includes both Indian hemp as defined in the article quoted in Explanation (1), and also the preparation of the plant *Cannabis sativa* (L) commonly known as Bhang.

(3) “Prepared opium” means opium prepared for smoking by any of the operations included in the definition contained in Chapter II of the Hague International Opium Convention of 1912.

EXCISE.**Duty.**

raffickers come to the knowledge of the local excise authorities, they may with the permission of His Excellency the Governor acting with his Ministers be communicated to the local Customs authorities.

2. I am to add that no special form has been prescribed in which information of this nature should be furnished.

Duty.

**Duty on tinctures and spirituous medicinal preparations
in India.**

569.

India, Com., No. 1188, of 1-3-1922.

I am directed to forward a copy of the following correspondence with the Director, the British Drug House, Limited, London, on the subject mentioned above.

2. It is stated in the Director's letter, dated the 9th February 1922, that tinctures and medical preparations made in Bengal from locally-produced spirit pay an excise duty of Rs. 5 per proof gallon as against an import duty of Rs. 18-12 per proof gallon on similar preparations imported from abroad. The Government of India would be glad to learn whether the facts are correctly stated by the Director, and, if so, whether the Local Government are prepared to consider the possibility of increasing the excise so as to correspond with the import duty.

Letter No. O. S.—E. J. M., dated the 17th November 1921, from the Director, British Drug House, Limited, London, to the Secretary to the Government of India, Commerce Department.

As one of the largest manufacturers of spirituous preparations in England, we have the honour to bring to your notice that we have exported such goods to India for many years past, but the demand for English

EXCISE.**Duty.**

made spirituous preparations from the large buyers in the chief markets in India has lessened considerably and threatens to cease altogether owing to the import duty on such preparations having been increased to Rs. 18-12 per proof gallon as against a spirit duty on Indian made spirituous preparations of only Rs. 5 per proof gallon.

This increase of duty has practically created a tariff wall against English spirituous preparations and would also appear to entail a large loss of revenue to the Imperial Government to the extent of the difference in duty of Rs. 13-12 per proof gallon lost on all spirituous preparations manufactured in India for consumption in that country.

As you are aware the consumption of spirituous preparations in India is very considerable and the loss of trade to this country, owing to the cessation of orders from India for this class of medicine, has become a serious matter to English manufacturers of such preparations.

We hope that you may see your way to consider this question and, if possible, to amend the duty in question so that the impost on English made spirituous preparations may be only slightly higher than, or the same as, similar preparations manufactured in India.

Letter No. 403, dated the 19th January 1922, from the Under Secretary to the Government of India, Department of Commerce, to the Director, British Drug House, Limited, London.

I am directed to acknowledge the receipt of your letter No. O. S.—E. J. M., dated the 17th November 1921, in which you complain that customs duty is levied on imported spirituous preparations at the rate of Rs. 18-12 per proof gallon, whereas similar preparations manufactured in India are only liable to an excise duty of Rs. 5.

2. The Government of India regret that the information furnished by you is insufficient to enable them to judge what grounds there are for your complaint. Customs duties are levied solely for revenue purposes and Provincial Governments normally fix their excise duties so as to correspond with the import duty on similar articles. I am, therefore, to request you to be so good as to furnish specific details of the particular imports about which you complain, and to state what basis you have for the allegation that similar Indian products are only charged at Rs. 5 per gallon showing, if possible, what these products are and where they are manufactured. If, on receipt of this information, the Government of India are satisfied that the excise duty levied on these products in any particular province is comparatively low, they will consult the Local Government concerned, but I am to point out that there is no likelihood of any reduction in the customs duties in the near future, so that the only action possible would be in the direction of levelling up the excise on similar products manufactured in India.

EXCISE.**Duty.**

Letter No. O. S.—E.J.M., dated the 9th February 1922, from the Director, British Drug House, Limited, London, to the Under Secretary to the Government of India, Department of Commerce.

In reply to your letter of the 19th ultimo, we regret that we did not make our point quite plain in our letter of the 17th November last.

The only figures we have before us are that the Imperial budget for 1921 fixed the import duty on spirituous preparations at Rs. 18-12 per proof gallon, whereas the Bengal budget for 1921 enabled tinctures and medicinal preparations made in bond in Bengal from Bengal made spirit to pay an excise duty of Rs. 5 per proof gallon only.

As the bulk of our trade is done with Calcutta, this places a very heavy tax on our spirituous preparations and we find that our trade has practically died out, as importers cannot afford to pay extra Rs. 13-12 per proof gallon for English made spirituous preparations.

The remainder of our business is done in Bombay, but we regret that we have not before us the amount which has to be paid on Bombay made spirituous preparations under the excise regulations ruling in that Presidency.

We would mention that we have a representative in Calcutta, Mr. Ernest Boulton, No. 29-11, Bentinck Street, Calcutta, who will be pleased to give you any further information you may require with regard to this matter and who will no doubt be willing to appear before you as a witness, should you consider that this would be advisable.

Hoping that this information may be sufficient for you to consider this question.

570.

Ben., A. and I., No. 4395, of 23-8-1922, to India, Com.

I am directed to refer to Mr. Taylor's letter No. 1188, dated the 1st March 1922, on the above subject. It is represented by the Director, the British Drug House, Limited, London, that tinctures and medicinal preparations made in Bengal from locally-manufactured spirit pay an excise duty of Rs. 5 per proof gallon as against an import duty of Rs. 18-12 per proof gallon on similar preparations imported from abroad. The Government of India desire to know whether the facts are correctly stated by the Director and, if so, whether the Local Government are prepared to consider the possibility of increasing the excise so as to correspond with the import duty.

EXCISE.**Excise policy of Government.**

2. In reply, I am to explain the circumstances under which the excise duty on the articles in question has been fixed at Rs. 5 per proof gallon in this Presidency. In February 1921, the Government of India informed the Local Government that custom duties on imported foreign liquors were to be raised with effect from the 1st March 1921, and asked them to consider the question of increasing to a corresponding extent the excise duty on liquors manufactured in this province. Accordingly increases were made in the excise duty on all kinds of such spirit except spirits used for, or contained in, medicinal preparations or used for scientific or industrial purposes. In the case of such spirits the duty of Rs. 5 per L. P. gallon was fixed as against the custom duty of Rs. 18-12 only. The object of keeping the rate of duty on medicinal preparations at Rs. 5 was not to afford protection to local manufactures (though it must, of course, have that effect unless the custom duty is reduced) but to keep down the price of medicines.

3. In the circumstances His Excellency the Governor acting with the Minister-in-charge does not consider it possible to increase the excise duty on these articles so as to correspond with the import duty. I am, however, to say that this Government are prepared to consider a moderate enhancement of the duty on locally manufactured spirits of this kind, and at the same time to suggest that the Government of India may be moved to effect a reduction of customs duty on imported spirits with a view to reducing the price of medicines.

Excise policy of Government.**Excise policy in Bengal.****571.**

Ben., A. and I., Communique of 25-8-1921.

Since misunderstandings as to the policy of Government towards the sale of alcohol appear to be prevalent in some quarters, it seems desirable to make more widely known what

EXCISE.**Excise policy of Government.**

that policy is: It is directed towards securing a minimum consumption with a maximum of revenue. This, in other words, means nothing but a high taxation of intoxicating articles with a view to make them as dear as possible for the individual consumer, and thereby to keep their consumption at a minimum. It need hardly be said that this policy had its origin in the Government's desire not to interfere with the personal liberty of individuals as to what they should eat or drink. It is a controversial question whether the State has a right to force total prohibition upon the public, and so long as this cannot be done and so long as the Excise traffic is to continue the best thing a Government can do is to take measures to control the consumption of intoxicants as far as possible.

The Government in the Ministry of Agriculture and Industry will, therefore, continue this policy and see that no increase in consumption of intoxicating articles is permitted thought merely for the sake of revenue. They desire to make it clear that henceforth the trade in intoxicating drinks and drugs will be very strictly controlled unlike other trades. Government interference in ordinary trades may not be desirable, but for obvious reasons interference and control are very necessary in a trade of this kind.

Alcohol and drugs like opium and ganja are generally used for purposes of intoxication, and are known as mere intoxicants, but there are various highly useful purposes to which they can be applied, and on which the Government cannot lay too much stress. The value of alcohol as a highly useful industrial article is yet practically unknown in this country except only to a few individuals. Cheap alcohol is a great boon for various industrial purposes. Again the possibilities of raw and waste materials in the manufacture of alcohol are great. Scientific investigations in this direction are being carried on in other civilised countries. The Government of Bengal also will be glad to see the public interesting themselves in this matter since the production of cheap alcohol will materially help in the industrial regeneration of the country. The Department of Excise will therefore be ready to give all possible facilities to individuals or companies who will take up this industry.

EXCISE.**Excise policy of Government.**

With a view to the carrying out of the policy of the Government as explained above, the Minister-in-charge has taken and intends to take the following steps:—

(1) Total abolition of the practice of settling excise and opium shops by annual auctions. It cannot be gainsaid that much of the false impression of the public regarding the Excise policy of the Government in this country originated largely from this auction system for the reason that the licensees were suspected to push up sales for recouping the high taxation fixed by free bids at the auction settlements. It has already been abandoned in several districts of this Presidency, and the Minister-in-charge has directed that it should be wholly abandoned in the others and replaced by what is called the Bengal fixed-fee system as early as possible.

(2) Referring to the industrial use of alcohol, the Minister-in-charge has already taken an important step with effect from 1st March last, *viz.*, the reduction of duty on alcohol required for medicinal or other industrial purposes by over 50 per cent which has been a great help in the manufacture of medicine in Bengal. It is under contemplation to take further necessary steps in this direction.

(3) A Council resolution to do away with Excise taxation upon fresh date juice has already been accepted.

(4) The pay and prospects of all officers of the department have been increased in a manner which will enable them to carry on their work decently and honestly.

While thus briefly explaining the Excise policy of the Government, the Minister-in-charge cannot help touching on a few points regarding which the public may have some misgivings. It is the impression of many that the object of the Government and their Excise officers is to push on the sales of intoxicating articles as much as possible, and that they have no sympathy for movements aimed at the curtailment of facilities for intoxicants.

The Minister-in-charge is anxious that this impression should be removed from the public mind as soon as possible. He, therefore, desires that, henceforward, all officers of the department should have due regard to the wishes of the public in Excise matters and specially in fixing the number and sites

EXCISE.**Import Certificate.**

of Excise shops, hours and method of business therein and similar matters. It is desirable that all officers of the department should show by their conduct, speech and work to the non-co-operators that they are not less interested in the cause of temperance than the latter. There are gentlemen in many places who take a keen interest in Excise matters. It is expected that officers of the department will co-operate with such gentlemen and show by their work that they are not anxious to push on the sale of excisable articles at the sacrifice of the moral well-being of the people.

In conclusion, the Minister-in-charge desires to impress on all officers of the department the great necessity of discharging their duties conscientiously and loyally carrying out the policy, rules and orders of the Government.

Import certificates.**Adoption of the system of import certificates for exports of derivatives of opium and cocaine and its salts from India.****572.**

India, Com., No. 6820, of 23-12-1922.

I am directed to inform you that, in order to give effect to the provisions of Article 13 of the Hague Opium Convention, 1912, the Government of India have, in pursuance of the resolution adopted by the Assembly of the League of Nations, decided that every application for the export from India of the derivatives of opium dealt with in Chapter III of the Convention should be accompanied by a certificate from the Government of the importing country to the effect that the consignment is approved by that Government and is required exclusively for medicinal or scientific purposes. The necessary Notification under section 19 of the Sea Customs Act, 1878, will issue in the *Gazette of India* of the 30th instant. Conversely a similar entry will be required to be made in the Indian import permits issued by the Chief provincial excise authority to would-be importers of these drugs from abroad. A copy of the "Import Certificate*" prescribed by the League of Nations is enclosed herewith. This procedure will come into force with effect from the 1st January 1923.

* A revised model form was subsequently received. See foot-note to Order No. 575.

EXCISE.
Import certificates.
Import Certificate.

INTERNATIONAL OPIUM CONVENTION, 1912.

Certificate of Official Approval of Import.

I hereby certify that the Ministry of—
 being the Ministry charged with the administration of the law relating to
 the dangerous drugs, to which the International Opium Convention of
 1912 applies, has approved the importation by—

(a) (Name, address and business of importer.)

of (b) (Exact description and amount of drug to be imported.)

from (c) (Name and address of firm in exporting country from which
 the drug is to be obtained.)

subject to the following conditions

(d) (State any special conditions to be observed, e.g., not to be imported
 through the post.)

and is satisfied that the consignment proposed to be imported is
 required—

(1) for legitimate purposes (in the case of raw opium);*

(2) solely for medicinal or scientific purposes (in the case of drugs to
 which Chapter III of the Convention applies).

Signed on behalf of the Ministry of—

Signature —

Official rank—

Date—

* Where the use of prepared opium has not yet been suppressed and it is desired to
 import opium for this purpose, a certificate should be given to the effect that it is
 required for the purpose of smoking under Government restrictions pending complete
 suppression, and that it will not be re-exported.

EXCISE.**Import certificates.****573.***India, Com., No. 6822, of 30-12-1922.*

Copy of the following forwarded to the Government of Bengal, Agriculture and Industries Department.

Notification No. 6821, dated the 30th December 1922, by the Government of India, Department of Commerce.

INTOXICATING DRUGS.

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), the Governor-General in Council is pleased to restrict, with effect from the 1st January 1923, the taking by sea or by land out of British India of the derivatives of opium, namely, medicinal opium, morphine, cocaine and their respective salts and heroin, to cases in which the consignment to be exported is covered by a completed certificate in the form annexed issued under the authority of the Government of the country of destination.

NOTE.—This Notification was subsequently superseded. See Order No. 575.

574.*India, Com., No. 263, of 8-1-1923.*

In continuation of the circular letter from this department No. 6820, dated the 23rd December 1922, I am directed to forward, for your information, a copy of the correspondence given below.

Letter, dated Bangkok, the 20th October 1922, from His Britannic Majesty's Minister, Bangkok, to the Secretary to the Government of India, Finance Department.

With reference to your letter No. 1664 F. E., of 16th August last, and No. 1792 F. E., of the 1st ultimo, concerning the "Import Certificate" which should accompany the annual indent for the supply of opium by the Government of India under the system of direct arrangements, I have the honour to transmit herewith a copy of note which I have received from the Siamese Minister for Foreign Affairs in the matter.

It would appear that the Siamese Government are desirous of furnishing separate certificates for (1) opium for smoking and (2) drugs containing opium regarded as deleterious, as the control of these two commodities is vested in different departments of the Government. In these circumstances I shall be glad to learn in due course whether the Government of India have any objection to the proposed procedure.

Import certificates.

Letter, dated the 14th October 1922, from the Minister for Foreign Affairs Siam, to His Britannic Majesty's Minister, Bangkok.

I have the honour to acknowledge the receipt of your Excellency's letter of September 26th last, with which was sent a copy of the "Import Certificate" in the form prescribed by the League of Nations, which should accompany the annual indent of my Government for opium under the system of direct consignments.

The import certificate which your Excellency sent me seems to contemplate a certification by one authority covering both the importation of opium for smoking purposes and of drugs which are regarded as deleterious.

Under the system actually in operation in Siam, the control of drugs is lodged in the Ministry of the Interior and the control of opium for smoking, which is a Government monopoly, is in the Ministry of Finance. For reason of convenience, my Government would prefer, if that is possible, that the Ministry of Finance should give separate certificates for the importation of smoking opium purchased under the system of direct consignments, and that the Minister of the Interior should give the certificates necessary for the importation of objectionable drugs.

I therefore request your good offices, if your Excellency is not already in a position to give me the information requested, in inquiring from the Government of India as to whether they have any objections to the giving of a separate certificate by the Ministry of Finance alone, with regard to the importation, under the system of direct consignments, of opium for smoking purposes.

Letter No. 2442 F. E., dated the 27th November 1922, from the Under-Secretary to the Government of India, Finance Department, to His Britannic Majesty's Minister, Bangkok.

In reply to your letter, dated the 20th October 1922, I am directed to say that there is no objection to the procedure by the Siamese Government regarding the furnishing of separate certificates for (1) opium for smoking, and (2) drugs containing opium regarded as deleterious.

NOTE.—The necessary amendments in the Bengal Excise Manual were made by the Government of Bengal Notifications Nos. 1047 and 1048 Ex., dated the 5th March 1923.

Adoption of the system of import certificates for export of derivatives of opium and cocaine and its salts from India.

575.

India, Fin. (Customs), No. 580, of 7-7-1923.

Copy of the following forwarded to the Government of Bengal, Agriculture and Industries Department, for information.

Page 235, *insert* the following as Order No. 575A :—

**Conditions of exportation of opium and other dangerous
drugs by sea.**

576A.

India, Fin., C. No. 17-225-E.O.—25, of 12-3-1927.

Copy of the following forwarded to the Government of Bengal, Agriculture and Industries Department, for information and necessary action.

Notification No. 17, dated the 12th March 1927, by the Government of India, Finance Department (Central Revenues).

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), and in supersession of the notification of the Government of India in the Finance Department (Central Revenues), No. 1-Excise Opium, dated the 18th March 1926, the Governor-General in Council is pleased —

- (1) to prohibit the taking of coca leaves and prepared opium by sea out of British India;
- (2) to prohibit the taking of raw opium by sea out of British India to a maritime state in India, save from the port of Bombay;
- (3) to prohibit the taking of raw opium by sea out of British India to any place beyond the limits of British India other than a maritime state in India, save from the ports of Bombay and Calcutta;
- (4) to prohibit the taking by sea out of British India of any of the goods specified in the annexed schedule, save from the ports of Bombay, Calcutta, Madras, Rangoon and Karachi; and
- (5) to direct that the taking by sea out of India from any of the ports hereinbefore mentioned of raw opium or any of the goods specified in the annexed schedule shall be subject to the following restrictions, namely :—
 - (a) where the export is to a maritime state in India, it shall be subject to the rules for the time being in force in the port of export under the Opium Act, 1878 (I of 1878), or any local Excise Act as the case may be;
 - (b) where the export is to any place outside British India other than a maritime state in India, it shall not be allowed without an authorization issued by an authority appointed in this behalf by the Governor-General in Council.

export authorizations referred to in the notification are published for general information:—

RAW OPIUM.

(1) The authorities competent to grant export authorizations shall be the Government of Bengal and the Collector of Customs, Bombay, in the case of exports from the ports of Calcutta and Bombay, respectively.

(2) Export authorizations shall not be granted without special permission in each case previously obtained from the Government of India unless the opium is exported—

(i) on behalf of the Government of India; and

(ii) to a country which has ratified the International Opium Convention of 1912, and an import certificate in the annexed form from the country of destination has been produced.

OPIUM DERIVATIVES, COCAINE AND INDIAN HEMP.

(3) The authorities competent to grant export authorizations shall be the Collectors of Customs at Calcutta, Bombay, Madras, Rangoon and Karachi.

(4) The export authorizations shall not be granted without special permission in each case previously obtained from the Government of India, unless the drugs are exported to a country, which has ratified the International Opium Convention of 1912 and an import certificate in the annexed form from such country of destination has been produced. In the case of Indian hemp, the production of special certificate issued by the Government of the importing country stating that the importation is approved for the purposes specified in the certificate and that the resin or preparation of hemp will not be re-exported, shall be required.

GENERAL.

(5) Export authorizations shall be issued in quadruplicate, one copy being retained for record, one being handed to the consignor so that it may accompany the consignment and one being despatched to the Government of the importing country (*see* clause 4 of Article 13, Dangerous Drugs Convention, 1925).

(6) Collectors of Customs shall forward the fourth copy of the export authorization, without delay, to the local excise authorities. If any proposed consignment appears to the Collector of Customs to be of an unusual character, he shall consult the local excise authorities before granting the authorization.

(7) The Government of Bengal shall forward the fourth copy of the export authorization to the Collector of Customs, Calcutta.

ANNEX.

FORM OF IMPORT CERTIFICATE.

INTERNATIONAL OPIUM CONVENTION.

Certificate of Official Approval of Import.

No.

I hereby certify that the Ministry of.....being the Ministry charged with the administration of the law relating to the dangerous drugs to which the International Opium Convention of 1912 applies, has approved the importation by—

(a) *(Name, address and business of importer.)*

of (b) *(Exact description and amount of drug to be imported.)*

from (c) *(Name and address of firm in exporting country from which the drug is to be obtained.)*

subject to the following conditions

(d) *(State any special conditions to be observed, e.g., not to be imported through the post.)*

and is satisfied that the consignment proposed to be imported is required:

- (1) For legitimate purposes (in the case of raw opium and the coca leaf)*;
- (2) Solely for medicinal or scientific purposes (in the case of drugs to which Chapter III of the Convention applies and Indian hemp).

Signed on behalf of the Ministry of.....

(Signature).....

(Official Rank).....

(Date).....

* Where the use of prepared opium has not yet been suppressed and it is desired to import raw opium for the manufacture of prepared opium, the certificate should be to the effect that the raw opium to be imported is required for the purpose of manufacturing prepared opium for use under Government restrictions pending complete suppression, and that will not be re-exported.

[This supersedes the form of Import Certificate printed at page 232.]

EXCISE.

Import certificates.

INTOXICATING DRUGS.

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (III of 1878), and in supersession of the Notification of the Government of India in the Department of Commerce No. 6821, dated the 30th December 1922, the Governor-General in Council is pleased to restrict the taking by sea or by land out of British India of the following goods, namely :—

- (a) the derivatives of opium, namely, medicinal opium, morphine and its salts, and heroin; and
- (b) cocaine and its salts

to cases in which the consignment to be exported is covered by a completed certificate* in the form hereto annexed issued under the authority of the Government of the country of destination.

* NOTE.—A model form of Import certificate, forming an annexure to the Geneva Opium Convention of 1925, was received with India, Finance Department, No. 77-E.O.-25, dated the 10th September 1925.

576.

India, Fin. (Customs), No. 704, of 20-7-1923. Ben., A. and I., Nos. 2817-18, of 28-7-1923, to Fin., and Commr. of E. and S., Ben.

With reference to the letter from the Department of Commerce, No. 6820, dated the 23rd December 1922, I am directed to forward a copy of a letter from the Secretary to the High Commissioner for India, No. H. C. 13354—17-1-1, dated the 27th June 1923, on the subject mentioned above. I am to request that, with the permission of His Excellency the Governor in Council, the necessity for using the prescribed form of import certificate in the future be impressed upon the officers concerned.

Letter No. H. C. 13354—17-1-1, dated the 27th June 1923, from the Secretary to the High Commissioner of India, to the Secretary to the Government of India, Commerce Department.

IMPORTATION INTO INDIA OF COCAINE AND ALLIED DRUGS.

I am directed by the High Commissioner for India to refer to the Viceroy's, Finance Department, telegram to the Secretary of State for India, No. 272, dated the 19th May last, intimating that Local Governments in India had been instructed to adopt as from 1st January 1923 the form of certificate, copy of which was enclosed with India Office Overseas Despatch No. 28, dated the 3rd August 1922, for importation into

EXCISE.**Licenses.**

India of the dangerous drugs to which the International Opium Convention of 1912 applies, and to say that, with rare exceptions, copies of the old form of import permit are still being received by this office, and also it appears, by the exporters in this country. In view of the fact that this has created various complications, and considerable correspondence between the exporters, the Home Office and this office, I am to say that it would facilitate matters if all Local Governments and Administrations could be asked to employ the prescribed form of import certificate in the future.

Licenses.**Fixed-fee system of licensing excise and opium shops.****577.**

*Ben., A. and I., No. 3809, of 28-9-1921, to Commr. of E.
and S., Ben.*

With reference to your letter No. 4446 E., dated the 3rd (5th) September 1921, I am directed to say that in the circumstances stated, the Government of Bengal (Ministry of Agriculture and Public Works) are pleased to approve the proposal to introduce, with effect from the 1st October 1921, the Bengal fixed-fee system of licensing excise and opium shops in the following districts:—

Bankura, Birbhum, Nadia, Murshidabad, Jessore,
Khulna, Faridpur, Bakarganj, Chittagong,
Tippera, Noakhali, Rajshahi, Bogra, Pabna,
Dinajpur and Malda.

They also approve the various other proposals, submitted by you, for fixing, with effect from the said date, the rates of duty on country spirit and of retail prices of country spirit, ganja, bhang, charas, and opium as well as for increasing the cost price of ganja for six months from the same date, with the exception of that relating to the payment of compensation to the distillers.

2. I am to enclose herewith copies of the Notifications* Nos. 3806-3808Ex., dated the 27th September 1921, which have been published in the *Calcutta Gazette*, giving effect to the proposals approved by Government.

* Not printed—See Bengal Excise Manual, 1918.

EXCISE.**Medicinal Preparations.****Manufacture of alcoholic medicinal preparations according to B. P. Standard.****578.**

Ben., A. and I., No. 581T.—A.I., of 22-10-1924, to E. C., Ben.

I am directed to refer to your letter No. 1482 E., dated the 9th (15th) May 1924, on the subject of the alcoholic content of spirituous medicinal preparations manufactured in Bengal.

2. You point out that the alcoholic standards prescribed in the British Pharmacopœia are the result of many years' experience and observation and are intended to meet the needs of the medical profession throughout the British Empire and that medicinal preparations containing alcohol must contain prescribed percentages of that ingredient as otherwise the full therapeutical value of the drugs compounded therewith is not obtained. You report, however, that the medicinal preparations turned out by some of the manufacturing firms in this province are found to be considerably deficient in alcoholic content according to the prescribed standards and that this has formed the subject of complaint from the Chemists and Druggists' Association and other interested bodies. From the point of view of the public and the medical profession this is a serious state of affairs and you therefore propose to enforce the B. P. standard with regard to the alcohol content of such preparations. You further report that the bonded laboratories which were consulted in the matter are unanimous in the opinion that a standard should be enforced. In your opinion the important point for immediate consideration is to enforce the principle in question rather than the immediate attainment of a definite standard, the margin of departure from the B. P. standard being gradually reduced in the future. It is also observed that in some cases, alcohol may be lost in the process of manufacture, and until the laboratories in Bengal improve their methods of manufacture a small margin of departure from the B. P. standard, say 3 to 5 degrees (as shown in the lists of preparations enclosed with your letter under reply) will have to be allowed. The bonded laboratories having agreed to the above suggestions, you propose to enforce the B. P. standard by executive order with effect from the 1st November 1924, and to insert a new clause in the license for the next year.

EXCISE.**Medicinal Preparations.**

3. In reply, I am to say that Government approve your suggestions, and are pleased to direct that in the case of non-official alcoholic preparations and indigenous alcoholic preparations the issue of spirit at the concession rate of Rs. 5 per L. P. gallon will be made on the condition that the manufacturers must always adhere to the recipe on which they obtain sanction to the concession.

579.

Ben., A. and I., No. 582T.—A.I., of 22-10-1924, No Coll. of Customs, Calcutta.

I am directed to refer to your memorandum No. 71, dated the 2nd May 1924, forwarding a letter from the Chemical Examiner of Customs and Excise, Calcutta, No. 197, dated the 1st May 1924, on the subject of the alcoholic strengths of the alcoholic pharmaceuticals manufactured by local firms. It has been brought to the notice of the Local Government that such firms often label their products as "B. P." thus indicating to the trade that the contents thus labelled have been manufactured according to the direction given in British Pharmacopœia. The record for the last few years, however, show that the alcoholic strengths of many of the products are as a matter of fact considerably below the standard recommended by the British Pharmacopœia. The products may not also contain the same quality and quantity of the active principles in solution as in the case of preparations of British Pharmacopœia alcoholic strengths. The labelling of "B. P." to such preparations is not only misleading to the public, but does considerable harm to them. The Chemical Examiner for Customs and Excise therefore suggests that necessary action may be taken in the matter and that all these classes of preparations may be brought under the operation of the Merchandise Marks Act of 1889.

2. In reply, I am to say that Government see no necessity for putting the Merchandise Marks Act into operation for the purpose of controlling spirituous medicinal preparations of the kind referred to above as the object in view will be achieved by bringing them under the restrictions of the Excise Act. Government are, however, of opinion that the control of all non-alcoholic preparations as suggested by the Chemical

In the circumstances, I refer the case to Government and recommend that Government may be pleased to accord their sanction to the extension of the privilege to the C. M. S. Hospital at Dayabari, Ranaghat, of obtaining spirits and tinctures, etc., duty free on the basis of rule 11 (a) of the tincture rules.

2. In this connection I request instruction as to whether it is the intention of Government that the concession of obtaining spirituous medicinal preparations duty free should be freely extended to all charitable hospitals and dispensaries the management of which is satisfactory. I may point out that it is difficult at times to discriminate between the comparative claims of the different hospitals and dispensaries, and it is desirable that all the charitable hospitals and dispensaries should be placed on the same footing as regards the supply of medicinal preparations at duty-free rates.

Ben., A. & I., No. 949, of 26-2-1926.

I am directed to refer to your letter No. 2701 E., dated the 30th June 1925, regarding the supply of spirituous medicinal preparations duty free to charitable institutions in Bengal. It is requested that the concession of duty-free supply may be extended to the C. M. S. Medical Hospital, Dayabari. It is also pointed out that at times it becomes difficult to discriminate between the comparative claims of the different hospitals and dispensaries with regard to the supply of medicinal preparations at duty-free rates. You therefore enquire whether it is the intention of Government to extend the concession to all charitable hospitals and dispensaries the management of which is satisfactory.

2. In reply, I am to say that the concession of obtaining free of duty, tinctures and other spirituous medicinal preparations was already extended to all charitable hospitals and dispensaries under Government supervision as well as to mission hospitals whether under Government supervision or not. As regards private hospitals not under Government supervision, however, the position is anomalous. These are hospitals of the class to which only the concession has not yet been extended. The primary intention of Government being to facilitate the supply of cheap medicines to all *bona-fide* charitable medical institutions, it has been decided that the restriction should now be removed and that all charitable medical institutions in this province the management of which is satisfactory, should be allowed the concession of obtaining tinctures

Addenda and Corrigenda to the Guide to Laws and Orders in force in Bengal, 1925 (Volume V)—Agriculture and Industries Department.

Page 239, insert the following as Order No. 579A:—

“ Supply of spirituous medicinal preparations free of duty to charitable hospitals and dispensaries.” ”

579A.

E. C., No. 2701, of 30-6-1925.

In submitting herewith copies of letters of 9th April 1925 and 4th May 1925 from Mr. R. H. Cooper and Mr. H. E. Flint, Acting Medical Superintendent of the C. M. S. Medical Mission at Dayabari, Ranaghat (in the district of Nadia), asking, on behalf of the C. M. S. Medical Mission at Dayabari, for the privilege of obtaining rectified spirit duty free for making up tinctures for use in their hospital and dispensary, I have the honour to say that it appears from Bengal Government, Municipal Department, Medical Branch, Order No. 1087-T.—Medl., dated the 2nd October 1912, to the address of the Inspector-General of Civil Hospitals, that certain mission medical institutions including the C. M. S. Medical Mission at Dayabari were allowed the concession of obtaining at a special rate tinctures and alcoholic preparations from Messrs. Smith Stanistreet and Company on indent through the local Civil Surgeon and the Inspector-General of Civil Hospitals. The Government of Bengal subsequently in their Financial Department, Medical Branch, resolution No. 312 Medl. of 2nd February 1918, copy of which was forwarded to this office with their memorandum No. 319 Medl., decided that, with effect from the 1st April 1918, all firms in Bengal which manufacture in bond shall be permitted to issue free of duty upon indents from authorised officers, tinctures and other alcoholic preparations to the charitable hospitals and dispensaries which are admitted to the benefit of this concession in the matter of supply. These orders were, however, issued prior to the introduction of the special rate (Rs. 5 per proof gallon) of duty on spirit used in the manufacture of medicinal preparations, since, when the concession of obtaining duty-free supplies has been restricted apparently to hospitals and institutions recognised by, or under the supervision of, Government.

purpose of controlling spirituous preparations of the kind referred to above as the object in view will be achieved by bringing them under the restrictions of the Excise Act. Government are, however, of opinion that the control of all non-alcoholic preparations as suggested by the Chemical

and other spirituous medicinal preparations free of duty. I am accordingly to convey the sanction of Government to the extension of the privilege to all private charitable hospitals and dispensaries not under Government supervision about the management of which the Surgeon-General with the Government of Bengal is satisfied.

3. To give effect to these orders it will be necessary to modify rule 1F (a) of the Tincture Rules by the deletion of the word " mission " and also to amend rule 50 (iii) at page 152 of the Excise Manual, Volume I, under which issues without payment of duty are restricted to the officers of Government authorised to obtain the same, so as to cover the legal validity of the Tincture Rule 11 (a). I am, therefore, to request that you will be so good as to modify the Tincture Rule and submit for the orders of Government a draft notification amending the Statutory Rule 50 (iii) in order that it may conform to the former.

Page 239, insert the following as Order No. 579B :—

Delegation of power to the Director of Public Health, Bengal, to countersign indents for, and obtain duty-free supplies of, spirits and spirituous medicinal preparations.

579B.

Ben., A. & I., Memo. No. 344, of 24-6-1927.

With reference to Memo. No. 87 T.—P.H., dated the 8th May 1927, from the Local Self-Government Department of this Government, the undersigned is directed to say that the Government of Bengal (Ministry of Excise) are pleased to authorise the District and Municipal Health Officers to countersign indents for, and obtain duty-free supplies of, spirits and spirituous medicinal preparations required by local bodies for bonafide public health work without the counter-signature of the Civil Surgeons.

EXCISE.**Remittances.**

Examiner is primarily a matter which concerns the Local Self-Government (Medical) Department, and I am to say that copy of the relevant papers relating to the question will be forwarded to that department for consideration. I am to request that the Chemical Examiner may be informed accordingly.

Remittances.

Issue of remittance transfer receipts for remitting the cost price of country spirit, etc., to wholesale contractors.

580.

India, Fin., No. 79 A., of 26-1-1922.

The Government of India are at present considering the necessity of the continuance of the present arrangement for remitting the cost price of country spirit and of ganja and bhang to the wholesale contractors in Bengal, by means of remittance transfer receipts at a premium of 1 anna per cent.

2. The object of remittance transfer receipts is primarily to afford an easy method for remittance by Government officers on *bonâ fide* public purposes, and there appears to be very little justification for extending the privilege to remittances of a private nature. The Government of India agreed to the grant of the concession in the particular cases referred to in paragraph 1 only in deference to the wishes of the Local Government. The existence of the concession in one province has, however, resulted in demands for similar concession for other provinces. The Government of India are strongly averse to any extension of the system of remittance transfer receipts on a large scale and would, therefore, prefer that the concession should be withdrawn, particularly as the ordinary facilities for remitting money have increased considerably ever since 1914 when the rules regarding remittance transfer receipts were last revised. I am, therefore, to enquire whether His Excellency the Governor in Council has any objection to this proposal.

EXCISE.**Remittances.****581.**

Ben., A. and I., No. 6020, of 8-12-1922, to India, Fin.

I am directed to refer to Mr. P. R. Rau's letter No. 79 A., dated the 26th January 1922, on the subject mentioned above, and to say that the Local Government have no objection to the proposal of the Government of India to withdraw the concession granted by them of remitting the cost price of country spirit and of ganja and bhang to the wholesale contractors in Bengal, by means of remittance transfer receipts at a premium of 1 anna per cent.

2. I am, however, to say that the Local Government are not in favour of remitting the cost price by money-order or registered post having regard to the fact that, if cash is handled by the office of the Superintendent of Excise and Salt, it may afford opportunity for embezzlement. On the other hand, the wholesale contractors cannot possibly make arrangements for the collection of their money without increasing their staff and, if they are directed to do so, it will mean an increase in the cost price and a proportionate loss to the Local Government. The Government of India are aware that a proposal was submitted by this Government in the Hon'ble Mr. Stephenson's letter No. 2028 S.R., dated the 13th November 1914, for remitting the cost price by issue of supply bills at a premium of 1 anna per cent. subject to a minimum of one hundred rupees, but that the proposal was not then accepted by them on account of some restrictions on the issue of supply bills and they sanctioned the present practice of remitting the price by means of remittance transfer receipts instead. In view of the circumstances, explained above, and of the facts that these restrictions have since been removed and the Local Government have made themselves responsible for collecting the cost price from the retail vendors and for remitting the same to the wholesale contractors for five years from the 1st April 1921, they would propose to renew their original proposal of 1914, if the concession of remittance transfer receipts in respect of remittances of a private nature like the present one is withdrawn.

EXCISE.**Reports and returns.****582.**

*India, Fin., No. 108A., of 5-2-1923. Ben., A. and I.,
No. 717, of 15-2-1923, to Commr. of E. and S., Ben.*

With reference to the correspondence ending with your letter No. 6020 E., dated the 8th December 1922, I am directed to say that the Government of India agree to the continuance of the present concession.

Reports and returns.

Statement of confiscated cocaine should continue to be submitted.

583.

*India, Com., No. 1571, of 15-3-1923. Ben., A. and I.,
No. 1504, of 23-3-1923, to Commr. of E. and S., Ben.*

I am directed to acknowledge the receipt of your letter No. 691, dated the 13th February 1923, in which the Government of Bengal propose that the annual statement of confiscated cocaine prescribed in the Government of India, Finance Department, letter No. 2359 Exc., dated the 13th May 1909, should, in future, be incorporated in the Excise Administration Report and that the separate statement should be discontinued.

2. In reply, I am to say that the information furnished in the statement is utilized for the purpose of arranging the supply of cocaine required annually by the medical store depôts in the various provinces; and, in order that the arrangements may be made in good time, it is necessary that the information should reach the Government of India as soon as possible after the close of the financial year. The Excise Administration Reports are, however, not due to be received in this department until the month of October following the financial year to which they relate, and are not always received punctually. As, therefore, the discontinuance of the separate statement might lead to difficulties in connection with the arrangements mentioned above, I am to request that, if His Excellency the Governor, acting with his Ministers, has no objection, these statements may continue to be furnished separately as at present.

EXCISE.**584 to 604.**

[NOTE.—*These numbers have been provided for allotment to Circulars and Orders issued subsequently and which do not supplement, modify or cancel those already printed in this volume. Orders of the latter kind will, in the case of supplementary orders, follow the orders which they supplement and be given a sub-number; in the case of modifying or cancelling orders, they will issue with the same number as the orders they modify or cancel so as to be pasted over them.*]

Memo., of 17-11-25, by G. P. Hogg, Esq., I.C.S., late Commr. Ex. & S., Bl.

1. In certain districts, there has been established a practice of settling shops with the widow or minor children of deceased vendors, a relative or other friend being installed as manager. In some cases, the allowances of various members of the family are also fixed. This practice has led to serious embarrassment, particularly where management has not been satisfactory or allowances have not been paid. It, therefore, seems desirable to indicate the lines on which such cases should be handled.

2. The department can recognise no responsibility for the maintenance of widows and minors, and permanent settlement with such should not be made. On the other hand, the immediate withdrawal of a license, on the death of the licensee may place the family in a difficult position and may even cause considerable hardship. The lease of the premises may have some time to run. Rent may be due, and shop expenses previously incurred have to be met. It is, therefore, fair that a reasonable time should be allowed for the winding up of the business, and for that purpose, the license may be renewed as a temporary measure to the widow or other responsible member of the family. But a definite time-limit according to the nature and size of the shop should be fixed, of perhaps from three to six months, and preferably to the end of a calendar month. When the events in question take place in the latter half of the year, the 31st March may be regarded as a suitable date. But, whatever term is selected, it should be clearly understood that the license is thereafter at the entire disposal of the District Officer, who should proceed to instal a vendor able to manage the shop personally and independently in his own interest. Only in this way, can the department obviate the embarrassment that inevitably follows the grant of licenses to widows and minors, and secure responsible and independent management of licensed premises.

**Addenda and Corrigenda to Guide to Laws and Orders in force in
Bengal, Volume V (Excise).**

No. 4.

Insert the following as No. 587 and *add* "Settlement of excise shops with the heirs of deceased vendors" and "after page 242" to the contents of the volume:—

587.

Treatment to be accorded to the heirs of deceased vendors in the matter of settlement of excise shops with them.

*Ben., Ex., No. 6514 Ex., of 31-3-38, & enclo., to the Commr.,
Ex. & S., Bl.*

I am directed to state that the question of settlement of excise shops with heirs or relatives of deceased licensees has been considered by Government and the following decision has been arrived at:—

(1) The heirs or relatives of deceased licensees have no legal right to the settlement of excise shops.

(2) When a licensee dies or becomes incapable, it should be seen first of all whether he was managing the excise shop properly up till the time of his decease or incapacity. If not, no preference should be given to his heirs or near relatives in the matter of settlement of the shop. If, however, he was managing the shop to the satisfaction of the excise authorities, it is then to be seen whether any of his near relatives (1) are competent and were (2) actually helping him in the management of the shop. If conditions "(1)" and "(2)" are both fulfilled, such a near relative should have preference in the settlement of the shop, subject to the following two provisos, viz:—

- (a) when a shop has been settled with a person not a native of, or domiciled in, Bengal it should always be re-settled with a native of Bengal or a person domiciled in the Province, preferably, with a resident of the district in which the shop is situated.
- (b) in Darjeeling district (hill areas) where the number of excise shops settled with hillmen is not adequate the latter should be given preference in filling all vacancies, until further orders.

As regards the question of giving time to a widow of a licensee for winding up the business when her husband dies, I am to invite your attention to the circular, dated the 17th November 1925 (copy enclosed), issued by Mr. G. P. Hogg, late Commissioner of Excise and Salt, Bengal, laying down the principles which should be followed in such cases.

